

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana

**Financial Report**

**Year Ended June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

1/13/10

## TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| Independent Auditor's Report  | 1-2         |
| <br><b>REQUIRED SUPPLEMENTARY INFORMATION</b>   |             |
| Management's Discussion and Analysis  | 4-9         |
| <br><b>BASIC FINANCIAL STATEMENTS</b>   |             |
| <br><b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>  |             |
| Statement of net assets   | 12          |
| Statement of activities   | 13          |
| <br><b>FUND FINANCIAL STATEMENTS (FFS)</b>  |             |
| Balance sheet - governmental funds  | 16          |
| Reconciliation of the governmental funds balance sheet<br>to the statement of net assets  | 17          |
| Statement of revenues, expenditures, and changes in fund balances-<br>governmental funds  | 18          |
| Reconciliation of the statement of revenues, expenditures, and<br>changes in fund balances of governmental funds to the statement of activities | 19          |
| Statement of fiduciary net assets   | 20          |
| Notes to basic financial statements   | 21-48       |
| <br><b>OTHER REQUIRED SUPPLEMENTARY INFORMATION</b>   |             |
| Budgetary comparison schedule:  |             |
| General fund  | 50          |
| 1969 Sales Tax  | 51          |
| 1994 Sales Tax  | 52          |
| Schedule of Funding Progress  | 53          |
| <br><b>OTHER SUPPLEMENTARY INFORMATION</b>  |             |
| <br><b>OTHER FINANCIAL INFORMATION</b>  |             |
| Nonmajor governmental funds -   |             |
| Combining balance sheet   | 57          |
| Combining statement of revenues, expenditures, and changes in fund balances   | 58-59       |
| Nonmajor special revenue funds -  |             |
| Combining balance sheet   | 62-63       |
| Combining statement of revenues, expenditures and changes in<br>fund balances   | 64-65       |
| Nonmajor debt service funds -   |             |
| Combining balance sheet   | 67          |
| Combining statement of revenues, expenditures, and changes in fund balance  | 68          |

(continued)

## TABLE OF CONTENTS (continued)

|   | Page    |
|---|---------|
| Nonmajor capital projects funds -   |         |
| Combining balance sheet   | 70      |
| Combining statement of revenues, expenditures, and changes in fund balance  | 71      |
| Fiduciary funds   |         |
| Combining statement of assets and liabilities   | 73      |
| Schedule of changes in deposits due others - school activity agency fund  | 74      |
| Combining schedule of cash receipts and disbursements   | 75      |
| <b>INTERNAL CONTROL, COMPLIANCE AND OTHER MATTERS</b>   |         |
| Report on Internal Control Over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed in Accordance with <u>Government</u><br><u>Auditing Standards</u> | 77-78   |
| Report on Compliance with Requirements Applicable to Each Major<br>Program and Internal Control Over Compliance in Accordance<br>with OMB Circular A-133  | 79-80   |
| Schedule of expenditures of federal awards  | 81      |
| Notes to schedule of expenditures of federal awards   | 82      |
| Schedule of findings and questioned costs   | 83-85   |
| Summary schedule of current and prior year audit findings and<br>management's corrective action plan  | 86-87   |
| <b>SUPPLEMENTAL SCHEDULES OF PERFORMANCE<br/>MEASURES</b>   |         |
| Independent Accountant's Report on Applying Agreed-Upon Procedures  | 89-92   |
| Schedule 1 - General Fund Instructional and Support Expenditures<br>and Certain Local Revenue Sources   | 93      |
| Schedule 2 - Education Levels of Public School Staff  | 94      |
| Schedule 3 - Number and Type of Public Schools  | 95      |
| Schedule 4 - Experience of Public Principals and Full-time Classroom<br>Teachers  | 96      |
| Schedule 5 - Public School Staff Data   | 97      |
| Schedule 6 - Class Size Characteristics   | 98      |
| Schedule 7 - Louisiana Educational Assessment Program (LEAP)<br>for the 21st Century  | 99-100  |
| Schedule 8 - The Graduation Exit Exam for the 21st Century  | 101     |
| Schedule 9 - The iLEAP Tests  | 102-106 |

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## INDEPENDENT AUDITOR'S REPORT

Mr. Steve Bartlett, Superintendent,  
and Members of the Winn Parish School Board  
Winnfield, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winn Parish School Board (the School Board), as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2009, on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

The management's discussion and analysis and the other required supplementary information on pages 4 through 9 and 50 through 53, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the School Board's basic financial statements. The other supplementary information on pages 57 through 75 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards (page 81) is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is also not a required part of the basic financial statements of the School Board. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented, in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Pineville, Louisiana  
November 16, 2009

**REQUIRED SUPPLEMENTARY INFORMATION (RSI)**

**Winn Parish School Board  
Management's Discussion and Analysis  
Fiscal Year Ended June 30, 2009**

As management of the Winn Parish School Board, we offer readers of the Winn Parish School Board's financial statements this narrative overview and analysis of the financial activities of the Winn Parish School Board for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Winn Parish School Board's basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the financial statements.

**Government-wide Financial Statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Winn Parish School Board's finances, in a manner similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the accrual basis of accounting. All of the current year's revenues and expenditures are taken into account regardless of when cash is received or paid.

The statement of net assets presents information on all of the Winn Parish School Board's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Winn Parish School Board is improving or deteriorating.

The statement of activities presents information showing how the school board's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but unused sick leave).

The statement of net assets and statement of activities report the governmental activities of the school board. All of the school board's services are reported here, including instruction, support services, school food service, and debt service.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Winn Parish School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Winn Parish School Board can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**Winn Parish School Board  
Management's Discussion and Analysis (Continued)  
Fiscal Year Ended June 30, 2009**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

***Fiduciary Funds.*** Fiduciary (agency) funds are used to account for resources for the benefit of parties outside the government. Since these resources are not available to support the Winn Parish School Board's programs, fiduciary (agency) funds are not reflected in the government-wide financial statement.

***Notes to the financial statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Winn Parish School Board exceeded liabilities by \$5,997,403. The largest portion of the Winn Parish School Board's net assets reflects its investment in capital assets (e.g., land, buildings and improvements, and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Winn Parish School Board's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by three factors: 1) resources expended, over time, by the Winn Parish School Board to acquire capital assets from sources other than internally generated funds (i.e., debt), 2) required depreciation (since construction and/or acquisition) on assets of very long-lived assets having been included in the statement of net assets, and 3) the liability related to the postretirement benefits. In this current year, the school board adopted GASB Statement No. 45, "Accounting and Financial reporting by Employers for Postretirement Benefits other than Pensions". By adopting this statement, the school board incurred an additional liability related to the postretirement benefits, and this liability is the primary reason for the negative unrestricted net assets.



**Winn Parish School Board  
Management's Discussion and Analysis (Continued)  
Fiscal Year Ended June 30, 2009**

**Table 1  
Governmental Activities  
Net Assets  
June 30, 2009**

(With Comparative Totals for June 30, 2008)

|   | 2009               | 2008               |
|---|--------------------|--------------------|
| <b>Assets</b>                           |                    |                    |
| Cash and cash equivalents               | \$6,543,336        | \$7,557,902        |
| Receivables                             | 335,771            | 370,280            |
| Due from other governmental agencies    | 793,564            | 1,001,279          |
| Other assets                            | 183,229            | 46,486             |
| Capital assets                          | <u>17,965,599</u>  | <u>17,894,035</u>  |
| Total assets                            | <u>25,821,499</u>  | <u>26,869,982</u>  |
| <b>Liabilities</b>                      |                    |                    |
| Current and other liabilities           | 4,075,161          | 4,789,824          |
| Long-term liabilities                   | <u>15,748,935</u>  | <u>14,253,028</u>  |
| Total liabilities                       | <u>19,824,096</u>  | <u>19,042,852</u>  |
| <b>Net assets</b>                       |                    |                    |
| Invested in capital assets, net of debt | 5,377,262          | 4,479,789          |
| Restricted                              | 1,334,459          | 1,756,843          |
| Unrestricted                            | <u>(714,318)</u>   | <u>1,590,498</u>   |
| Total net assets                        | <u>\$5,997,403</u> | <u>\$7,827,130</u> |

**Table 2  
Governmental Activities  
Changes in Net Assets  
Fiscal Year Ended June 30, 2009**

(With Comparative Totals for June 30, 2008)

|                                    | 2009              | 2008              |
|------------------------------------|-------------------|-------------------|
| <b>Revenues:</b>                   |                   |                   |
| Program revenues:                  |                   |                   |
| Charges for services               | \$ 211,402        | \$ 181,126        |
| Operating grants and contributions | 4,130,272         | 3,970,604         |
| General revenues:                  |                   |                   |
| Ad valorem taxes                   | 2,803,665         | 2,811,600         |
| Sales taxes                        | 3,425,189         | 4,123,906         |
| State equalization                 | 15,929,012        | 14,816,724        |
| Other general revenues             | <u>957,194</u>    | <u>1,160,945</u>  |
| Total revenues                     | <u>27,456,734</u> | <u>27,064,905</u> |

**Winn Parish School Board  
Management's Discussion and Analysis (Continued)  
Fiscal Year Ended June 30, 2009**

|   | <u>2009</u>          | <u>2008</u>        |
|---|----------------------|--------------------|
| <b>Functions/Program Expenses:</b>      |                      |                    |
| Instruction:                            |                      |                    |
| Regular programs                        | 9,130,060            | 8,251,830          |
| Special education programs              | 3,162,177            | 2,779,918          |
| Vocational programs                     | 1,193,741            | 1,089,448          |
| Other instructional programs            | 696,105              | 694,322            |
| Special programs                        | 1,550,293            | 1,495,296          |
| Adult and continuing education programs | 136,782              | 81,842             |
| Support services:                       |                      |                    |
| Pupil support services                  | 1,123,131            | 946,704            |
| Instructional staff support services    | 1,942,496            | 1,788,522          |
| General administration                  | 712,740              | 597,917            |
| School administration                   | 1,696,760            | 1,528,139          |
| Business services                       | 402,657              | 351,690            |
| Plant services                          | 2,732,358            | 2,443,550          |
| Student transportation services         | 1,646,731            | 1,574,632          |
| Central services                        | 37,622               | 32,532             |
| Food services                           | 1,995,969            | 1,969,859          |
| Facilities acquisition & construction   | 581,101              | 912,741            |
| Community services programs             | 12,928               | 5,790              |
| Debt service -                          |                      |                    |
| Interest on long-term obligations       | <u>532,810</u>       | <u>580,844</u>     |
| Total expenses                          | <u>29,286,461</u>    | <u>27,125,576</u>  |
| Decrease in net assets                  | <u>\$(1,829,727)</u> | <u>\$ (60,671)</u> |

**Financial Analysis of the Government's Funds**

Winn Parish School Board uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used to assess the financing requirements of our system. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2009 combined governmental fund balances of \$3,950,076 showed a decrease of \$416,293 from June 30, 2008. Consolidated #11 School District's capital project was in progress throughout the year, which resulted in a fund balance decrease in that fund in the amount of \$504,382. The General Fund had an increase in fund balance in the amount of \$232,120 this year, which leaves an increased ending fund balance of \$1,571,418. Of this amount, \$702,611 is unreserved and undesignated.

**Winn Parish School Board  
Management's Discussion and Analysis (Continued)  
Fiscal Year Ended June 30, 2009**

**General Fund Budgetary Highlights**

Differences between the bottom line of the original budget and the final budget were relatively small. Actual numbers for ad valorem taxes were slightly higher than expected, and other revenue from local sources and State restricted grants-in-aid were slightly lower than expected. Expenditures were lower in areas such as regular education programs, special education programs, instructional support staff, and operation and maintenance of plant services.

**Capital Asset and Debt Administration**

***Capital Assets.*** The Winn Parish School Board's investment in capital assets for its governmental activities as of June 30, 2009 amounts to \$17,965,599 (net accumulated depreciation). This investment includes land, buildings and improvements, furniture and equipment, and infrastructure in progress. The increase in capital assets for the year ended June 30, 2009 was \$71,564.

***Long-Term Debt.*** At the end of the fiscal year, Winn Parish School Board had total bonded debt outstanding, in the form of general obligation bonds, of \$12,419,000. Winn Parish School Board long-term debt's standing is in excellent condition.

**Economic Factors and Next Year's Budgets**

The Winn Parish Schools' financial plan for this upcoming year is well underway since the adoption of a realistic budget that meets the instructional needs of the students while protecting the long-term financial stability of the district. As we were preparing this budget, we discussed and considered many factors that will affect us not only this year, but for the next three to five years.

One of our greatest concerns is our low fund balance. As of June 30, 2009, the total fund balance in our General Fund is \$1,571,418. Of this amount, \$118,807 is reserved for a specific purpose and \$1,452,611 is unreserved. Our average monthly expenditures total \$1,417,326. We only have enough fund balance to cover one month's expenditures, when we should have enough to cover three to six months' expenditures.

Another concern of ours is the implementation of GASB 45. According to this statement, each year we will have to record a liability related to the postretirement benefits that have been earned by our employees. Due to our current financial position, we are not able to adequately fund this liability. Therefore, the amount of this liability will continually increase, which will cause our net assets to continually decrease.

As with most districts across the nation, the economy in Winn Parish is really struggling. Our unemployment rate is high, which means our discretionary income is very limited. As a result, our sales tax revenue has decreased over the past couple of years. We have a transient populous and our student enrollment has been steadily declining. This has a negative effect on our Minimum Foundation Program funding. Another key funding source is our national forestry funds, which has also been decreased.

While our revenues continue to decrease, several of our major expenditures are increasing. Inflation causes increases in all areas, such as textbooks, office supplies, fuel, food costs, classroom materials, software, and equipment. The school board pays 75% of health insurance premiums, which increase annually.

We are facing additional unfunded mandates for 2010-11. The employer's retirement rates are projected to increase 4.5% in Teachers' Retirement System of Louisiana and 6.7% in Louisiana School Employees' Retirement System. These increases will cost approximately \$450,000 and \$52,000, respectively. At the

**Winn Parish School Board  
Management's Discussion and Analysis (Continued)  
Fiscal Year Ended June 30, 2009**

same time these costs are increasing, some of our legislators have proposed decreasing our state funding by as much as 2%, which would mean a decrease of a little more than \$300,000.

In addition to these educational mandates, the technology demands are increasing tremendously. The Louisiana Department of Education is continually demanding additional reporting, as well as more accountability. These demands normally require changes to software in order to comply with the reporting requirements. Accountability includes such things as end-of-course testing, which requires each student to test on a computer, which leads to the necessity of having up-to-date computer labs. Along with these changes comes the need for more technical support, which will lead to the need for additional computer technicians. We have been fortunate enough to obtain enough technology grants to place Promethian classroom projectors in many of our classrooms, but the cost of maintaining them is very high and falls to the district.

Finally, even though we have good physical facilities, normal use is costly to maintain. Some of our schools need roof maintenance and it is always costly to maintain heating/cooling units as they age. Some of our current buildings were built in the 1920's and have more rigorous maintenance requirements. These buildings do not have sufficient electrical capacity to meet the increased technology demands and we are continually attempting to address and resolve this problem.

Our funding comes primarily from the Minimum Foundation Program, local ad valorem taxes, and various state and federal grants. Our enrollment has been gradually declining over the past several years, which means fewer MFP dollars, as well as fewer grant dollars.

During the 2009-10 school year we plan to focus on the items mentioned above and make long-term plans for meeting all mandates. Although many practical concerns relating to the Winn Parish School System's long term financial stability are noted, there is focused effort to plan and adopt a pragmatic budget that truly meets the students' academic needs as well as the smooth operation of the Winn Parish educational system. Optimism prevails as positive support from the Winn Parish School Board members and Winn Parish community is on-going as efforts are being made to prudently make decisions regarding the financial future of the Winn Parish School System.

#### **Requests for Information**

This financial report is designed to be a summary of the Winn Parish School Board's finances. If you have any questions regarding this report or wish to receive any additional information, a request can be made in writing to Tami Austin, Business Manager, Winn Parish School Board, P. O. Box 430, Winnfield, Louisiana 71483.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Statement of Net Assets  
Governmental Activities  
June 30, 2009

ASSETS

|                                      |                   |
|--------------------------------------|-------------------|
| Cash and interest-bearing deposits   | \$ 5,028,093      |
| Investments                          | 1,515,243         |
| Receivables                          | 335,771           |
| Inventories                          | 31,411            |
| Prepaid expenses                     | 151,818           |
| Due from other governmental agencies | 793,564           |
| Capital assets, net                  | <u>17,965,599</u> |
| Total assets                         | <u>25,821,499</u> |

LIABILITIES

|                                       |                   |
|---------------------------------------|-------------------|
| Accounts, salaries and other payables | 3,902,242         |
| Deferred revenue                      | 3,582             |
| Interest payable                      | 169,337           |
| Long-term liabilities                 |                   |
| Due within one year                   | 2,486,219         |
| Due in more than one year             | <u>13,262,716</u> |
| Total liabilities                     | <u>19,824,096</u> |

NET ASSETS

|   |                     |
|---|---------------------|
| Invested in capital assets, net of related debt | 5,377,262           |
| Restricted for:                                 |                     |
| Debt service                                    | 861,559             |
| Capital projects                                | 354,093             |
| Other purposes - forestry grant                 | 118,807             |
| Unrestricted                                    | <u>(714,318)</u>    |
| Total net assets                                | <u>\$ 5,997,403</u> |

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Statement of Activities  
For the Year Ended June 30, 2009

| Functions/Programs  | Expenses             | Program Revenues     |                                    | Net (Expense)   |
|---|----------------------|----------------------|------------------------------------|---|
|   |                      | Charges for Services | Operating Grants and Contributions | Revenue and Changes in Net Assets Governmental Activities |
| <b>Governmental activities:</b>                               |                      |                      |                                    |   |
| Instruction:  |                      |                      |                                    |   |
| Regular programs  | \$ 9,130,060         | \$ -                 | \$ 55,758                          | \$(9,074,302)   |
| Special education programs                                    | 3,162,177            | -                    | 617,724                            | (2,544,453)   |
| Vocational education programs                                 | 1,193,741            | -                    | 57,239                             | (1,136,502)   |
| Other instructional programs                                  | 696,105              | -                    | 247,849                            | (448,256)   |
| Special programs  | 1,550,293            | -                    | 1,378,111                          | (172,182)   |
| Adult and continuing education programs                       | 136,782              | -                    | 112,271                            | (24,511)  |
| Support services:   |                      |                      |                                    |   |
| Pupil support services  | 1,123,131            | -                    | 91,658                             | (1,031,473)   |
| Instructional staff support services                          | 1,942,496            | -                    | 415,423                            | (1,527,073)   |
| General administration  | 712,740              | -                    | 1,813                              | (710,927)   |
| School administration   | 1,696,760            | -                    | 8,257                              | (1,688,503)   |
| Business services   | 402,657              | -                    | 4,208                              | (398,449)   |
| Operation and maintenance of plant services                   | 2,732,358            | -                    | 22,082                             | (2,710,276)   |
| Student transportation services                               | 1,646,731            | -                    | 35,634                             | (1,611,097)   |
| Central services  | 37,622               | -                    | -                                  | (37,622)  |
| Non-instructional service:                                    |                      |                      |                                    |   |
| Food services   | 1,995,969            | 211,402              | 1,082,245                          | (702,322)   |
| Community service programs                                    | 12,928               | -                    | -                                  | (12,928)  |
| Facilities acquisition and construction                       | 581,101              | -                    | -                                  | (581,101)   |
| Interest on long-term debt                                    | 532,810              | -                    | -                                  | (532,810)   |
| Total governmental activities                                 | <u>\$ 29,286,461</u> | <u>\$ 211,402</u>    | <u>\$ 4,130,272</u>                | <u>(24,944,787)</u>                                       |
| Taxes:  |                      |                      |                                    |   |
| Ad valorem taxes, levied for general purposes                 |                      |                      |                                    | 1,371,174   |
| Ad valorem taxes, levied for debt service                     |                      |                      |                                    | 1,432,491   |
| Sales and use taxes, levied for special purposes              |                      |                      |                                    | 3,425,188   |
| State revenue sharing   |                      |                      |                                    | 89,224  |
| Grants and contributions not restricted to specific programs: |                      |                      |                                    |   |
| State source - Minimum Foundation Program                     |                      |                      |                                    | 15,929,012  |
| Federal revenue in lieu of taxes                              |                      |                      |                                    | 287,057   |
| Interest and investment earnings                              |                      |                      |                                    | 100,008   |
| Miscellaneous   |                      |                      |                                    | 487,038   |
| Loss on disposal of capital assets                            |                      |                      |                                    | (6,132)   |
| Total general revenues  |                      |                      |                                    | <u>23,115,060</u>   |
| Change in net assets  |                      |                      |                                    | (1,829,727)   |
| Net assets - July 1, 2008                                     |                      |                      |                                    | <u>7,827,130</u>  |
| Net assets - June 30, 2009                                    |                      |                      |                                    | <u>\$ 5,997,403</u>                                       |

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR FUNDS DESCRIPTIONS**

### **General Fund**

The General fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **1969 Sales Tax Special Revenue Fund**

To account for the receipt and use of proceeds of the School Board's one percent sales and use tax. These taxes are dedicated to the following purpose: to supplement other revenues available to the School Board for the payment of salaries of teachers in the public elementary and secondary schools, and for the payment of salaries of certain personnel employed by the School Board.

### **1994 Sales Tax Special Revenue Fund**

To account for the receipt and use of proceeds of the School Board's one percent sales and use tax. These taxes are dedicated to the following purposes: 57% of the Avails for paying salaries and other employee benefits of certificated School Board employees, 25% of the Avails for paying salaries and other employee benefits of non-certificated School Board employees, and 18% of the Avails for providing instructional materials for the public schools of the Parish.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Balance Sheet  
Governmental Funds  
June 30, 2009

|  | General Fund        | Special Revenue<br>1969 Sales Tax | Special Revenue<br>1994 Sales Tax | Other<br>Governmental | Total               |
|--|---------------------|-----------------------------------|-----------------------------------|-----------------------|---------------------|
| <b>ASSETS</b>                              |                     |                                   |                                   |                       |                     |
| Cash and interest-bearing deposits         | \$ 1,971,508        | \$ 789,642                        | \$ 1,137,697                      | \$ 1,129,246          | \$ 5,028,093        |
| Investments                                | 714,319             | -                                 | -                                 | 800,924               | 1,515,243           |
| Receivables                                | 47,608              | 144,068                           | 144,068                           | 27                    | 335,771             |
| Prepaid expenses                           | 151,818             | -                                 | -                                 | -                     | 151,818             |
| Due from other governmental agencies       | 8,606               | -                                 | -                                 | 784,958               | 793,564             |
| Due from other funds                       | 519,769             | -                                 | -                                 | -                     | 519,769             |
| Inventories                                | -                   | -                                 | -                                 | 31,411                | 31,411              |
| Total assets                               | <u>\$ 3,413,628</u> | <u>\$ 933,710</u>                 | <u>\$ 1,281,765</u>               | <u>\$ 2,746,566</u>   | <u>\$ 8,375,669</u> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                                   |                                   |                       |                     |
| <b>Liabilities:</b>                        |                     |                                   |                                   |                       |                     |
| Accounts payable                           | \$ 46,873           | \$ -                              | \$ -                              | \$ 79,506             | \$ 126,379          |
| Accrued salaries and related benefits      | 1,791,755           | 789,644                           | 808,889                           | 229,042               | 3,619,330           |
| Contract payable                           | -                   | -                                 | -                                 | 130,806               | 130,806             |
| Retainage payable                          | -                   | -                                 | -                                 | 25,727                | 25,727              |
| Due to other funds                         | -                   | -                                 | -                                 | 519,769               | 519,769             |
| Deferred revenue                           | 3,582               | -                                 | -                                 | -                     | 3,582               |
| Total liabilities                          | <u>1,842,210</u>    | <u>789,644</u>                    | <u>808,889</u>                    | <u>984,850</u>        | <u>4,425,593</u>    |
| <b>Fund balances:</b>                      |                     |                                   |                                   |                       |                     |
| Reserved for -                             |                     |                                   |                                   |                       |                     |
| Debt service                               | -                   | -                                 | -                                 | 1,030,896             | 1,030,896           |
| Capital improvements                       | -                   | -                                 | -                                 | 354,093               | 354,093             |
| Other purposes - forestry grant            | 118,807             | -                                 | -                                 | -                     | 118,807             |
| Total fund balances reserved               | <u>118,807</u>      | <u>-</u>                          | <u>-</u>                          | <u>1,384,989</u>      | <u>1,503,796</u>    |
| Unreserved -                               |                     |                                   |                                   |                       |                     |
| Designated for -                           |                     |                                   |                                   |                       |                     |
| Insurance                                  | 500,000             | -                                 | -                                 | -                     | 500,000             |
| Worker Comp                                | 250,000             | -                                 | -                                 | -                     | 250,000             |
| Undesignated, reported in major funds      | 702,611             | 144,066                           | 472,876                           | -                     | 1,319,553           |
| Undesignated, reported in non-major funds: |                     |                                   |                                   |                       |                     |
| Special Revenue                            | -                   | -                                 | -                                 | 376,727               | 376,727             |
| Total fund balances unreserved             | <u>1,452,611</u>    | <u>144,066</u>                    | <u>472,876</u>                    | <u>376,727</u>        | <u>2,446,280</u>    |
| Total fund balances                        | <u>1,571,418</u>    | <u>144,066</u>                    | <u>472,876</u>                    | <u>1,761,716</u>      | <u>3,950,076</u>    |
| Total liabilities and fund balances        | <u>\$ 3,413,628</u> | <u>\$ 933,710</u>                 | <u>\$ 1,281,765</u>               | <u>\$ 2,746,566</u>   | <u>\$ 8,375,669</u> |

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2009

|  |                    |                     |
|--|--------------------|---------------------|
| Total fund balances for governmental funds at June 30, 2009  |                    | \$ 3,950,076        |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of: |                    |                     |
| Land and construction in progress  | \$ 1,394,570       |                     |
| Buildings and improvements, net of \$9,749,659 accumulated depreciation  | 16,181,208         |                     |
| Vehicles, net of \$500,800 accumulated depreciation  | 203,148            |                     |
| Furniture and equipment, net of \$415,073 accumulated depreciation   | <u>186,673</u>     | 17,965,599          |
| Long-term liabilities at June 30, 2009:  |                    |                     |
| Bonds payable  | (12,419,000)       |                     |
| Accrued interest payable   | (169,337)          |                     |
| Net OPEB obligation  | (2,261,224)        |                     |
| Compensated absences payable   | <u>(1,068,711)</u> | <u>(15,918,272)</u> |
| Net assets at June 30, 2009  |                    | <u>\$ 5,997,403</u> |

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Year Ended June 30, 2009

|  | General      | Special Revenue<br>1969 Sales Tax | Special Revenue<br>1994 Sales Tax | Other<br>Governmental | Totals       |
|--|--------------|-----------------------------------|-----------------------------------|-----------------------|--------------|
| <b>Revenues</b>                                      |              |                                   |                                   |                       |              |
| Local sources:                                       |              |                                   |                                   |                       |              |
| Ad valorem taxes                                     | \$ 768,022   | \$ -                              | \$ -                              | \$ 2,035,643          | \$ 2,803,665 |
| Sales taxes  | -            | 1,712,594                         | 1,712,594                         | -                     | 3,425,188    |
| Interest   | 45,779       | 8,498                             | 12,486                            | 33,245                | 100,008      |
| Other  | 202,411      | 43,496                            | 43,496                            | 997                   | 290,400      |
| Total local sources                                  | 1,016,212    | 1,764,588                         | 1,768,576                         | 2,069,885             | 6,619,261    |
| State sources  | 15,786,927   | -                                 | -                                 | 1,236,838             | 17,023,765   |
| Federal sources                                      | 287,057      | -                                 | -                                 | 3,277,803             | 3,564,860    |
| Other sources  | -            | -                                 | -                                 | 243,462               | 243,462      |
| Total revenues                                       | 17,090,196   | 1,764,588                         | 1,768,576                         | 6,827,988             | 27,451,348   |
| <b>Expenditures</b>                                  |              |                                   |                                   |                       |              |
| Current:   |              |                                   |                                   |                       |              |
| Instruction -  |              |                                   |                                   |                       |              |
| Regular programs                                     | 6,486,620    | 796,678                           | 858,606                           | 55,758                | 8,197,662    |
| Special education programs                           | 1,918,923    | 230,097                           | 188,738                           | 565,588               | 2,903,346    |
| Vocational education programs                        | 966,313      | 95,999                            | 60,900                            | 57,239                | 1,180,451    |
| Other instructional programs                         | 357,541      | 11,103                            | 9,671                             | 327,901               | 706,216      |
| Special programs                                     | 62,144       | 46,104                            | 119,568                           | 1,283,904             | 1,511,720    |
| Adult and continuing education programs              | 10,062       | 3,362                             | 7,012                             | 112,271               | 132,707      |
| Support services -                                   |              |                                   |                                   |                       |              |
| Pupil support services                               | 790,574      | 86,987                            | 60,135                            | 91,356                | 1,029,052    |
| Instructional staff support services                 | 1,159,414    | 89,247                            | 63,980                            | 473,883               | 1,786,524    |
| General administration                               | 465,051      | 46,286                            | 42,732                            | 89,585                | 643,654      |
| School administration                                | 1,314,628    | 124,892                           | 85,927                            | 9,256                 | 1,534,703    |
| Business services                                    | 292,516      | 22,765                            | 17,510                            | 36,245                | 369,036      |
| Operation and maintenance of plant services          | 1,751,621    | 85,120                            | 92,142                            | 632,236               | 2,561,119    |
| Student transportation services                      | 1,249,664    | 68,997                            | 75,503                            | 42,946                | 1,437,110    |
| Central services                                     | 32,659       | -                                 | -                                 | -                     | 32,659       |
| Non-instructional services -                         |              |                                   |                                   |                       |              |
| Food services  | 138,534      | 83,515                            | 88,351                            | 1,656,237             | 1,966,637    |
| Community service programs                           | 11,650       | -                                 | -                                 | -                     | 11,650       |
| Facilities acquisition and construction              | -            | -                                 | -                                 | 517,694               | 517,694      |
| Debt service:  |              |                                   |                                   |                       |              |
| Principal retirement                                 | -            | -                                 | -                                 | 815,000               | 815,000      |
| Interest and fiscal charges                          | -            | -                                 | -                                 | 543,719               | 543,719      |
| Total expenditures                                   | 17,007,914   | 1,791,152                         | 1,770,775                         | 7,310,818             | 27,880,659   |
| Excess (deficiency) of revenues<br>over expenditures | 82,282       | (26,564)                          | (2,199)                           | (482,830)             | (429,311)    |
| Other financing sources (uses):                      |              |                                   |                                   |                       |              |
| Proceeds from sale of assets                         | 1,500        | -                                 | -                                 | -                     | 1,500        |
| Other sources  | 11,518       | -                                 | -                                 | -                     | 11,518       |
| Transfers in   | 144,846      | -                                 | -                                 | 8,026                 | 152,872      |
| Transfers out  | (8,026)      | -                                 | -                                 | (144,846)             | (152,872)    |
| Total other financing sources (uses)                 | 149,838      | -                                 | -                                 | (136,820)             | 13,018       |
| Net change in fund balances                          | 232,120      | (26,564)                          | (2,199)                           | (619,650)             | (416,293)    |
| Fund balances, beginning                             | 1,339,298    | 170,630                           | 475,075                           | 2,381,366             | 4,366,369    |
| Fund balances, ending                                | \$ 1,571,418 | \$ 144,066                        | \$ 472,876                        | \$ 1,761,716          | \$ 3,950,076 |

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2009

|  |                  |                       |
|--|------------------|-----------------------|
| Total net change in fund balances for the year ended June 30, 2009 per<br>Statement of Revenues, Expenditures and Changes in Fund Balances   |                  | \$ (416,293)          |
| Add: Facilities acquisition and construction costs which are considered<br>as expenditures on Statement of Revenues, Expenditures and<br>Changes in Fund Balance   | \$ 767,523       |                       |
| Less: Depreciation expense for year ended June 30, 2009  | <u>(688,327)</u> | 79,196                |
| Add: Bond principal retirement considered as an expenditure on Statement<br>of Revenues, Expenditures and Changes in Fund Balance  |                  | 815,000               |
| Less: Compensated absences used for year ended June 30, 2009   |                  | (49,683)              |
| Less: Net OPEB obligation  |                  | (2,261,224)           |
| Add: Difference between interest on long-term debt on modified accrual<br>basis versus interest on long-term debt on accrual basis   |                  | 10,909                |
| Less: Proceeds from sale of assets   |                  | (1,500)               |
| Less: Losses on the disposal of assets are not presented in this financial<br>statement because they do not provide or use current financial<br>resources, but they are presented in the statement of activities |                  | <u>(6,132)</u>        |
| Total change in net assets for the year ended June 30, 2009 per<br>Statement of Activities   |                  | <u>\$ (1,829,727)</u> |

The accompanying notes are an integral part of the basic financial statements.

Winn Parish School Board  
Winnfield, Louisiana

Statement of Fiduciary Net Assets  
June 30, 2009

ASSETS

|                           |                   |
|---------------------------|-------------------|
| Cash and cash equivalents | <u>\$ 432,368</u> |
|---------------------------|-------------------|

LIABILITIES

|                     |                   |
|---------------------|-------------------|
| Deposits due others | <u>\$ 432,368</u> |
|---------------------|-------------------|

The accompanying notes are an integral part of the basic financial statements.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Winn Parish School Board (School Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Winn Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of eleven members who are elected for terms of four years.

The School Board operates eight schools within the parish with a total enrollment of 2,677 pupils for the year ended June 30, 2009, based on the October, 2008 official MFP student count. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

For financial reporting purposes, the School Board is considered a separate financial reporting entity, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the School Board, the primary government, as a whole. They include all funds of the reporting entity, which are considered to be governmental activities.



**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana

**Notes to Basic Financial Statements (Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School Board's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the School Board.

The various funds of the School Board are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the School Board or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The School Board reports the following major governmental funds:

The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

The 1969 Sales Tax Fund accounts for the collection and expenditure of a one percent parishwide sales tax approved on May 29, 1969. The net revenues from the taxes, after payment of necessary costs and expenses of collecting the taxes, are dedicated for the salaries of teachers and other personnel of the school board.

The 1994 Sales Tax Fund accounts for the collection and expenditure of a one percent parishwide sales tax approved on November 13, 1993. The net revenues

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

from the taxes, after payment of necessary costs and expenses of collecting the taxes, are dedicated for the salaries of teachers and other personnel of the school board and for providing instructional materials for schools within the parish.

Additionally, the School Board reports the following fund types:

**Special Revenue Funds**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and entitlement programs.

**Debt Service Funds**

Debt service funds, established to meet requirements of bond ordinances, are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**Capital projects funds**

Capital projects funds are used to account for financial resources to be used to acquire, construct, or improve capital facilities not reported in other governmental funds.

**Fiduciary Funds**

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the School Board. The funds accounted for in this category by the School Board are the agency funds. The agency funds are as follows:

School Activity Fund – accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Sales Tax Fund – accounts for monies collected on behalf of other taxing authorities within the parish.

The more significant of the Winn Parish School Board's accounting policies are described below.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Measurement Focus

On the government-wide statement of net assets and the statement of activities, the governmental activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gain, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the School Board's taxpayers or citizenry; as a whole; program revenues reduce the cost of the function to be financed from the School Board's general revenues.

Allocation of indirect expenses

The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means being collectible within the current period or within 60 days after year-end. Expenditures (including facilities acquisition and construction) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the current year.

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded when available and measurable. State equalization entitlement funds are recognized when the School Board is entitled to them. State revenue sharing, which is based on population and homesteads in the parish, is recorded as revenue in lieu of taxes in the year received which coincides with the recognition of the related ad valorem taxes discussed above. Federal and state grants are recorded when the School Board is entitled to the funds, usually after reimbursable expenditures have been incurred.

Sales taxes are recognized in the period when the underlying sales or use transaction occurred.

Federal commodities are recognized as revenues when used.

Revenue from services provided to other local governments are recorded as other revenues from local sources when the School Board is entitled to the funds.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the School Board.

Based on the above criteria, sales taxes, federal and state grants, and certain revenues from local sources have been treated as susceptible to accrual.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures

Salaries are recorded as expenditures when earned by employees. The salaries for teachers and most other school-level employees are earned over a nine-month period but may be paid over a twelve-month period.

Purchases of various operating supplies, etc. are recorded as expenditures in the accounting period in which they are purchased.

Food costs are recognized as expenditures in the accounting period in which the food is consumed.

Commitments under construction contracts are recognized when earned by the contractor. Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, proceeds from indebtedness, the sale of fixed assets, and proceeds for insurance are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Deferred Revenues

Deferred revenues include amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The School Board reports deferred revenue when grant funds are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

Recognition of revenue from ad valorem tax collections has been deferred in instances where the School Board has been advised by the tax collecting authority that certain amounts have been paid in protest. Recognition of revenue from minor federal and state grant advances has been deferred to the next fiscal year to allow proper matching of revenues and expenditures.

D. Assets, Liabilities, and Equity

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits with an original maturity of three months or less from the date of acquisition.

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana

**Notes to Basic Financial Statements (Continued)**

**Receivables**

Receivables are charged against income as they become uncollectible. In the opinion of management, all accounts at year-end were considered collectible, and an allowance for doubtful account was not considered necessary.

**Short-Term – Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet. Short-term interfund loans, if any, are classified as “interfund receivable” or “interfund payable” on the balance sheet. These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

**Inventory**

Inventory is accounted for using the consumption method, where expenditures are recognized as inventory is used. Inventory of the School Lunch Special Revenue Fund consists of foods purchased by the School Board and commodities granted by the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry. Commodities are recorded as revenues, based on value information from the USDA, when received. All purchased inventory items are valued at actual cost. Inventory is recorded as expenditures when consumed, using a first-in, first-out basis.

**Prepaid Expenses**

In the Government-Wide Financial Statements, insurance premiums paid during the current fiscal year that benefit the next fiscal year are recorded as prepaid expenses. In the Fund Financial Statements, these premiums are recorded as expenditures when paid.

**Capital Assets**

In the Government-Wide Financial Statements capital assets are capitalized and depreciated on a straight line method over their estimated useful lives. The School Board has adopted a capitalization threshold of \$5,000 for reporting purposes. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. A breakdown of the asset valuation between actual and estimated cost is not available. Donated capital assets, if any, are valued at their estimated fair market value on the date received. Estimation of useful lives in years is as follows:

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

|                                     |             |
|-------------------------------------|-------------|
| Buildings and building improvements | 20-40 years |
| Furniture and fixtures              | 5-10 years  |
| Vehicles                            | 5-15 years  |
| Equipment                           | 5-20 years  |

Expenditures that extend the useful lives of capital assets beyond their initial estimated useful lives or improve their efficiency or capacity are capitalized, whereas expenditures for repairs and maintenance are expensed. Interest costs on debt used to finance the construction of assets are not capitalized.

In the Fund Financial Statements capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds.

No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase on construction.

Compensated Absences

Vested or accumulated sick or vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death that will be paid during the first month of the following year. Vested or accumulated leave that is not expected to be liquidated with expendable available financial resources is not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements.

All twelve month employees earn from 5 to 15 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated with a 30 day maximum. Upon separation from service, all unused vacation leave is paid to the employee.

All School Board employees earn 10-18 days of sick leave depending on contract days each year that can be accumulated without limitation. Upon retirement or death, employees or their heirs are paid for up to 25 days of accumulated sick leave at the employee's current rate of pay. The estimated liability for vested sick leave benefits is considered long-term and is not recorded in the Fund Financial Statements. The estimated liability includes required salary-related payments. Under the Louisiana Teachers Retirement System, all accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988, under the Louisiana Teachers' Retirement System and for sick leave earned under the Louisiana School Employees' Retirement System, all accumulated sick leave,

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

*Notes to Basic Financial Statements (Continued)*

excluding the 25 days paid to the employee, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for professional and cultural improvement and for medical reasons. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Professional and cultural improvement sabbaticals are restricted in nature as a condition of the leave and, therefore, are considered only a change in the types of services being rendered and not subject to accrual. Medical sabbaticals require the use of virtually all sick leave before a sabbatical can be taken and are not material. Sabbatical leave benefits are recorded as expenditures in the period paid.

**Long-term debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable, accrued compensated absences, and workers' compensation claims payable and other post-retirement benefits reported under GASB Statement No. 45. For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. As permitted by GASB Statement No. 34, the amortization of the costs of bonds will be amortized prospectively from the date of adoption of GASB Statement No. 34.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources net of the applicable premium or discount and payment of principal and interest reported as expenditures. For fund financial reporting, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**Equity Classifications**

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. At June 30, 2009, the School Board reported \$1,334,459 of restricted net assets, which is restricted by debt covenants or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

When both restricted and unrestricted resources are available for use, it is the School Board’s policy to use restricted assets first, then unrestricted resources as they are needed.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Budget Practices

The proposed budget for 2009 was completed and made available for public inspection at the School Board office prior to the required public hearing held for suggestions and comments from taxpayers. The School Board formally adopted the proposed fiscal year 2009 budget on September 8, 2008. In accordance with R.S.17:88(A), parish school boards must adopt the budget no later than September fifteenth of each year. The budget, which included proposed expenditures and the means of financing them, for the General and Special Revenue Funds’, was published in the official journal ten days prior to the public hearing.

The budgets for the General and Special Revenue Funds for the fiscal year 2009 were prepared on the modified accrual basis of accounting, consistent with generally accepted accounting principles (GAAP).

The level of control over the budget is exercised at the function or program level for the General and Special Revenue. The Superintendent and/or assistant superintendents are authorized to transfer budget amounts within each fund; however, any supplemental appropriations that amend the total expenditures of any fund require School Board approval. As required by state law, when actual revenues within a fund are failing to meet estimated annual budgeted revenues by five percent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

For the year ended June 30, 2009, expenditures exceed appropriations in the 1994 Sales Tax Fund.

F. Interfund Transfers

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

G. Encumbrances

Encumbrance accounting is not employed; however, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

H. Sales Tax

On May 27, 1969, the voters of Winn Parish approved for an indefinite period the assessment of a one percent sales tax. On November 13, 1993, the voters of Winn Parish approved for an indefinite period an additional one percent sales tax. The taxes are collected by the school board. The net revenues from the taxes, after payment of necessary costs and expenses of collecting the taxes, are dedicated for the salaries of teachers and other personnel of the schools board and for providing instructional materials for the schools within the parish.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Levied Taxes

For the year ended June 30, 2009, taxes were levied on property with net assessed valuations totaling \$160,849,107 and were dedicated as follows:

Parishwide Taxes:

|                            |                    |
|----------------------------|--------------------|
| Constitutional             | 4.88 mills         |
| Maintenance                | 8.07 mills         |
| Additional Aids            | 7.57 mills         |
| District No. 5 Maintenance | <u>3.12 mills</u>  |
| Total Parishwide           | <u>23.64 mills</u> |

Debt Service Taxes:

|                     |                     |
|---------------------|---------------------|
| Atlanta             | 20.00 mills         |
| Winnfield           | 21.00 mills         |
| Calvin High School  | 60.00 mills         |
| Consolidated No. 11 | <u>36.00 mills</u>  |
| Total Debt Service  | <u>137.00 mills</u> |
| Total assessment    | <u>160.64 mills</u> |

The authorized millages are based on the reassessment of tax rolls required by Article 7, Section 23 of the Louisiana Constitution of 1974.

Gross taxes levied for the current fiscal year totaled \$2,761,805. After deductions for various pension distributions and uncollectible taxes and collections of back taxes, net taxes remitted to the School Board amounted to \$2,739,715.

The Sheriff of Winn Parish, as provided by state law, is the official tax collector of general property taxes levied by the Winn Parish School Board. The 2008 property tax calendar was as follows:

|                       |                   |
|-----------------------|-------------------|
| Millage rates adopted | October 31, 2008  |
| Levy Date             | December 1, 2008  |
| Lien Date             | December 1, 2008  |
| Tax bills mailed      | December 1, 2008  |
| Due Date              | December 31, 2008 |
| Delinquent Date       | January 1, 2009   |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Cash and Cash Equivalents

A) Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2009, the School Board has cash and interest-bearing deposits (book balances) totaling \$5,460,461 as follows:

|                           | Governmental<br>Activities | Fiduciary<br>Funds | Total               |
|---------------------------|----------------------------|--------------------|---------------------|
| Interest-bearing accounts | \$ 2,607,183               | \$ 404,618         | \$ 3,011,801        |
| Time Deposits             | 2,420,885                  | 27,750             | 2,448,635           |
| Petty cash                | 25                         | -                  | 25                  |
| Total                     | <u>\$ 5,028,093</u>        | <u>\$ 432,368</u>  | <u>\$ 5,460,461</u> |

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the School Board's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

|  |                     |
|--|---------------------|
| Bank balances                                  | <u>\$ 8,134,954</u> |
| Federal deposit insurance                      | 4,441,413           |
| Pledged securities (Category 3)                | <u>3,693,541</u>    |
| Total federal insurance and pledged securities | <u>\$ 8,134,954</u> |

As of June 30, 2009, the School Board's total bank balances were fully insured and collateralized with securities held in the name of the School Board by the pledging financial institution's agent and, therefore, not exposed to custodial credit risk.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

B) Investments

The School Board can invest in direct debt securities of the United States unless law expressly prohibits such an investment. The School Board's investments are categorized to give an indication of the level of risk assumed by it at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the School Board or its agent in the School Board's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the School Board's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the School Board's name.

In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. The fair value of the School Board's investment in LAMP is the same as the value of the pool shares. Normally, investments are required to be reported at fair value. For purposes of determining participants' shares, investments are valued at amortized cost. Investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

At June 30, 2009, the School Board's investments (book balance) totaled \$1,515,243. All of the School Board's investments are reported at cost, which approximates market value. The carrying amounts of investments at June 30, 2009 are summarized as follows:

| Fund            | Description   | Interest<br>Rate | Cost                |
|-----------------|---------------|------------------|---------------------|
| General         | LAMP          | Variable         | \$ 19,353           |
| General         | Time deposits | .9% - 2.75%      | 714,319             |
| Special Revenue | Time deposits | .9% - 2.75%      | 150,000             |
| Debt Service    | Time deposits | .9% - 2.75%      | 631,571             |
|                 |               |                  | <u>\$ 1,515,243</u> |

(4) Interfund Assets, Interfund Liabilities, and Operating Transfers

A) Individual balances due from/to other funds at June 30, 2009, are as follows:

|                            | Interfund<br>Receivables | Interfund<br>Payables |
|----------------------------|--------------------------|-----------------------|
| Major funds:               |                          |                       |
| General Fund               | \$ 519,769               | \$ -                  |
| Nonmajor funds:            |                          |                       |
| Consolidated Other Federal | -                        | 76,250                |
| Consolidated Other State   | -                        | 179,979               |
| LA 4                       | -                        | 57,422                |
| Special Education          | -                        | 56,477                |
| Preschool Incentive        | -                        | 2,401                 |
| Drug Free Schools          | -                        | 9,002                 |
| Title I                    | -                        | 99,633                |
| Title I Migrant            | -                        | 8,273                 |
| Title II                   | -                        | 30,262                |
| Consolidated Winnfield #5  | -                        | 70                    |
| Total nonmajor funds       | -                        | 519,769               |
| Total                      | <u>\$ 519,769</u>        | <u>\$ 519,769</u>     |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Balances at June 30, 2009, resulted from the routine lag between the dates that interfund goods or services are provided and reimbursable expenditures occur. Transactions are recorded in the accounting system, and payments between funds are made to satisfy the balances.

B) Transfers consisted of the following at June 30, 2009:

|                            | Transfers<br>In | Transfers<br>Out |
|----------------------------|-----------------|------------------|
| Major funds:               |                 |                  |
| General Fund               | \$ 144,846      | \$ 8,026         |
| Nonmajor funds:            |                 |                  |
| Consolidated Other Federal | 4,219           | -                |
| Consolidated Other State   | 3,807           | -                |
| Drug Free Schools          | -               | 302              |
| Special Education          | -               | 48,618           |
| Preschool Incentive        | -               | 3,518            |
| Title I                    | -               | 72,951           |
| Title II                   | -               | 19,457           |
| Total nonmajor funds       | 8,026           | 144,846          |
| Total                      | \$ 152,872      | \$ 152,872       |

Transfers are used to 1) move revenues from the fund required by statute, voter-approved resolution or budget to collect them to the fund required by statute or budget to expend them, and 2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(5) Accounts, Salaries and Other Payables

Accounts, salaries and other payables totaled \$3,902,242 at June 30, 2009, as follows:

|                                       |                     |
|---------------------------------------|---------------------|
| Salaries and related benefits payable | \$ 3,619,330        |
| Accounts payable                      | 282,912             |
| Total payables                        | <u>\$ 3,902,242</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Receivables / Due from Governmental Agencies

Receivables/Due from Governmental Agencies totaled \$1,129,335 at June 30, 2009, as follows:

|                       | Grants            |                   | Accounts         | Sales<br>Tax      | Totals              |
|-----------------------|-------------------|-------------------|------------------|-------------------|---------------------|
|                       | Federal           | State             |                  |                   |                     |
| General Fund          | \$ -              | \$ 8,606          | \$ 47,608        | \$ -              | \$ 56,214           |
| 1969 Sales Tax Fund   | -                 | -                 | -                | 144,068           | 144,068             |
| 1994 Sales Tax Fund   | -                 | -                 | -                | 144,068           | 144,068             |
| Special Revenue Funds | <u>442,787</u>    | <u>342,171</u>    | <u>27</u>        | <u>-</u>          | <u>784,985</u>      |
| Total                 | <u>\$ 442,787</u> | <u>\$ 350,777</u> | <u>\$ 47,635</u> | <u>\$ 288,136</u> | <u>\$ 1,129,335</u> |

(7) Capital Assets

Capital asset activity for the year ended June 30, 2009, was as follows:

|  | Balance<br>July 1, 2008 | Additions        | Deletions       | Balance<br>June 30, 2009 |
|--|-------------------------|------------------|-----------------|--------------------------|
| Capital assets not<br>being depreciated: |                         |                  |                 |                          |
| Land                                     | \$ 852,205              | \$ -             | \$ -            | \$ 852,205               |
| Construction in progress                 | 12,083                  | 530,282          | -               | 542,365                  |
| Other capital assets:                    |                         |                  |                 |                          |
| Buildings and improvements               | 25,746,201              | 189,666          | 5,000           | 25,930,867               |
| Furniture and equipment                  | 572,746                 | 47,575           | 18,575          | 601,746                  |
| Vehicles                                 | <u>799,871</u>          | <u>-</u>         | <u>95,923</u>   | <u>703,948</u>           |
| Total                                    | <u>27,983,106</u>       | <u>767,523</u>   | <u>119,498</u>  | <u>28,631,131</u>        |
| Less accumulated depreciation:           |                         |                  |                 |                          |
| Buildings and improvements               | 9,161,321               | 593,338          | 5,000           | 9,749,659                |
| Furniture and equipment                  | 388,875                 | 37,141           | 10,943          | 415,073                  |
| Vehicles                                 | <u>538,875</u>          | <u>57,848</u>    | <u>95,923</u>   | <u>500,800</u>           |
| Total                                    | <u>10,089,071</u>       | <u>688,327</u>   | <u>111,866</u>  | <u>10,665,532</u>        |
| Net capital assets                       | <u>\$ 17,894,035</u>    | <u>\$ 79,196</u> | <u>\$ 7,632</u> | <u>\$ 17,965,599</u>     |



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Depreciation expense was charged to functions as follows:

|   |                   |
|---|-------------------|
| Regular programs                            | \$ 2,517          |
| Special education programs                  | 3,205             |
| Vocational education programs               | 2,016             |
| Other instructional programs                | 3,288             |
| Special programs                            | 2,340             |
| Instructional staff support services        | 9,129             |
| School administration                       | 907               |
| Business services                           | 599               |
| Operation and maintenance of plant services | 17,040            |
| Student transportation services             | 57,848            |
| Central services                            | 1,383             |
| Food services                               | 10,108            |
| Facility acquisition and construction       | <u>577,947</u>    |
| Total depreciation expense                  | <u>\$ 688,327</u> |

(8) Sales and Use Tax

The School Board is authorized to collect within the parish two one percent sales and use tax. The proceeds of the tax are dedicated to supplement salaries of teachers and/or the expenditures of operating the schools, including salaries of other personnel.

Effective August 1, 1969, the School Board was appointed the central sales tax collecting agency for all taxing bodies within Winn Parish. The following is a summary of taxes that the School Board has the responsibility of collecting:

|                          |             |
|--------------------------|-------------|
| <u>Taxing Bodies:</u>    | <u>Rate</u> |
| Winn Parish Police Jury  | 1.00%       |
| City of Winnfield        | 1.50%       |
| Winn Parish School Board | 2.00%       |

(9) Long-Term Liabilities

General Obligation Debts

General obligation liabilities are direct obligations and pledge full faith and credit of the School Board and consist of the following bond issues outstanding. A summary of long-term debt as of June 30, 2009, follows:

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

|   |                      |
|---|----------------------|
| \$1,825,000 General Obligation School Bonds, Series 2001, due in annual installments of \$65,000 to \$140,000 through March 1, 2021; at interest rates of .10% to 7.00% (to be retired from the proceeds of ad valorem taxes).            | \$ 1,300,000         |
| \$954,000 General Obligation School Refunding Bonds, Series 2005, due in annual installments of \$4,000 to \$112,000 through March 1, 2016; at an interest rate of 3.79 (to be retired from the proceeds of ad valorem taxes).            | 704,000              |
| \$4,925,000 General Obligation School Bonds, Series 2005, due in annual installments of \$175,000 to \$400,000 through March 1, 2025; at interest rates of .10% to 4.55% (to be retired from the proceeds of ad valorem taxes).           | 4,565,000            |
| \$5,905,000 General Obligation School Refunding Bonds, Series 2005, due in annual installments of \$15,000 to \$695,000 through March 1, 2019; at interest rates of 3.90% to 4.10% (to be retired from the proceeds of ad valorem taxes). | <u>5,850,000</u>     |
|   | <u>\$ 12,419,000</u> |

The annual requirement to amortize outstanding long-term debt, other than compensated absences, is as follows:

| Year Ending<br>June 30, | Governmental Activities |                      | Total                |
|-------------------------|-------------------------|----------------------|----------------------|
|                         | Principal<br>payments   | Interest<br>payments |                      |
| 2010                    | 854,000                 | 515,005              | 1,369,005            |
| 2011                    | 888,000                 | 487,837              | 1,375,837            |
| 2012                    | 927,000                 | 453,858              | 1,380,858            |
| 2013                    | 970,000                 | 418,296              | 1,388,296            |
| 2014                    | 1,009,000               | 378,078              | 1,387,078            |
| 2015-2019               | 5,366,000               | 1,223,718            | 6,589,718            |
| 2020-2024               | 2,005,000               | 350,095              | 2,355,095            |
| 2025                    | 400,000                 | 18,200               | 418,200              |
| Totals                  | <u>\$ 12,419,000</u>    | <u>\$ 3,845,087</u>  | <u>\$ 16,264,087</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Changes in General Long-Term Liabilities

|                                 | Balance<br>7/1/2008  | Additions           | Reductions          | Balance<br>6/30/2009 | Due Within<br>One Year |
|---------------------------------|----------------------|---------------------|---------------------|----------------------|------------------------|
| General Obligation Bonds        |                      |                     |                     |                      |                        |
| Series 2001                     | \$ 1,380,000         | \$ -                | \$ 80,000           | \$ 1,300,000         | \$ 80,000              |
| Refunding Bonds,<br>Series 2005 | 4,750,000            | -                   | 185,000             | 4,565,000            | 195,000                |
| General Obligation Bonds        |                      |                     |                     |                      |                        |
| Series 1999                     | 445,000              | -                   | 445,000             | -                    | -                      |
| General Obligation Bonds        |                      |                     |                     |                      |                        |
| Series 2005                     | 789,000              | -                   | 85,000              | 704,000              | 89,000                 |
| Refunding Bonds,<br>Series 2005 | 5,870,000            | -                   | 20,000              | 5,850,000            | 490,000                |
| Net OPEB obligation             | -                    | 3,916,273           | 1,655,049           | 2,261,224            | 1,600,000              |
| Compensated<br>absences         | 1,019,028            | 559,159             | 509,476             | 1,068,711            | 32,219                 |
|                                 | <u>\$ 14,253,028</u> | <u>\$ 4,475,432</u> | <u>\$ 2,979,525</u> | <u>\$ 15,748,935</u> | <u>\$ 2,486,219</u>    |

The amount of interest charged to expense for year end June 30, 2009 is \$532,810.

Defeased Debt: The Winn Parish School Board defeased certain general obligation bonds by placing sufficient proceeds in irrevocable trusts to provide for all future debt service payments on the bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the Board's financial statements. At year-end, defeased bonds outstanding consisted of the following:

General Obligation

|   |                     |
|---|---------------------|
| Winnfield School District No. 5 Series 1999 | \$ 7,135,000        |
| Atlanta School District Series 1996         | <u>1,035,000</u>    |
| Total Defeased Debt Outstanding             | <u>\$ 8,170,000</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

(10) Net Assets and Fund Balances

In accordance with a resolution dated July 7, 1985, the School Board has designated a portion of the General Fund balance for subsequent year's expenditures arising from liability insurance claims. Under the resolution, \$50,000 was designated annually until a balance of \$500,000 was accumulated. In addition, in accordance with a resolution dated April 17, 1989, the School Board designated a portion of the General Fund balance for expenditures arising from workmen's compensation claims. Under the resolution, \$50,000 was designated annually until a balance of \$250,000 was accumulated. Both designations were fully funded at year end.

In accordance with the Public Law 106-393, entitled Secure Rural Schools and Community Self Determination Act, the School Board annually receives an allocation of federal funds representing national forestry receipts. Under provisions of the act, at least fifteen (15%) of the funds are restricted for expenditure for certain purposes as set forth within the act. At the balance sheet date of June 30, 2008, a total of \$118,807 of the General Fund balance has been restricted for future expenditures in accordance with Public Law 106-393.

(11) Retirement Systems

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System. In addition, the school board has two employees who are members of the Parochial Employees Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administrated by separate boards of trustees. Pertinent information relative to each plan follows:

A) Teacher's Retirement System of Louisiana (TRS)

The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Five years of service is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute.

The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

TRS Regular Plan members, Plan A members and Plan B members are required to contribute 8.0%, 9.1% and 5.0%, respectively, of their annual covered salary. The School Board is required to contribute at an actuarially determined rate. The current rate is 15.5% of annual covered payroll for the membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ending June 30, 2009, 2008, and 2007, were \$1,882,951, \$2,024,173 and \$1,686,700 respectively, equal to the required contributions for each year.

B) Louisiana School Employees' Retirement System (LSERS)

The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits.

Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

Plan members are required to contribute 8.0% of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. In previous years, the minimum employer contribution for LSERS has been greater than the actuarially required employer contribution; therefore, an employer credit existed in this retirement plan. The current employer rate is 18.6% of annual covered payroll for the plan. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

The School Board's contribution for the years ending June 30, 2009, 2008, and 2007, were \$204,975, \$198,993 and \$197,558 respectively, equal to the required contributions for each year.

C) Parochial Employees' Retirement System

Plan members are required to contribute 9.5 percent of their annual salary to the system while the School Board is required to contribute the statutory rate of 12.25 percent of the total annual covered salary. The School Board's contributions to the system for the years ended June 30, 2009, 2008 and 2007 were \$1,088, \$1,138, and \$-0-, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana Teachers' Retirement System, P.O. Box 94123, Baton Rouge, Louisiana, 70804-9123.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Post-Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2009, the School Board recognizes the cost of postemployment healthcare in the year when employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the School Board's future cash flows. Because the School Board is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2009 liability.

**Plan Description:** The School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. The plan is an agent multiple-employer defined benefit health care plan administered by the Louisiana Office of Group Benefits. The plan does not issue a publicly available financial report.

The monthly premiums of these benefits for retirees and similar benefits for active employees are paid jointly by the employee (approximately 35 percent) and the School Board (approximately 65 percent). The School Board recognizes the cost of providing these benefits (the School Board's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

**Annual OPEB Cost:** The School Board's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The School Board utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the School Board's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the district's net OPEB obligation:

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

|  |                     |
|--|---------------------|
| Annual required contribution               | \$ 3,916,273        |
| Interest on net OPEB obligation            | -                   |
| Adjustment to annual required contribution | <u>-</u>            |
| Annual OPEB cost (expense)                 | 3,916,273           |
| Assumed Contributions made                 | <u>(1,655,049)</u>  |
| Increase in net OPEB obligation            | 2,261,224           |
| Net OPEB obligation - beginning of year    | <u>-</u>            |
| Net OPEB obligation - end of year          | <u>\$ 2,261,224</u> |

The School Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 follows:

| Fiscal<br>Year<br>Ended | Annual<br>OPEB<br>Cost | Percentage of<br>Annual OPEB<br>Cost Contributed | Net OPEB<br>Obligation |
|-------------------------|------------------------|--|------------------------|
| 6/30/2009               | \$ 3,916,273           | 42.3%  | \$ 2,261,224           |

Fiscal year 2009 was the year of implementation of GASB Statement No. 45 and the School Board has elected to implement prospectively. Therefore, prior year comparative data is not available. In future years, three-year trend information will be presented.

Funded Status and Funding Progress: The funded status of the plan as of June 30, 2009, was as follows:

|   |                      |
|---|----------------------|
| Actuarial accrued liability (AAL)                 | \$ 42,465,380        |
| Actuarial valuation of plan assets                | <u>-</u>             |
| Unfunded actuarial accrued liability (UAAL)       | <u>\$ 42,465,380</u> |
| Funded ratio (actuarial value of plan assets/AAL) | 0%                   |
| Covered payroll (active plan members)             | \$ 10,967,670        |
| UAAL as a percentage of covered payroll           | 387.2%               |

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the School Board's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana

**Notes to Basic Financial Statements (Continued)**

future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, will present multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2009 was the year of implementation of GASB Statement No. 45 and the School Board elected to apply the statement prospectively, only one year is presented in the schedule at this time. In future years, required trend data will be presented.

**Actuarial Methods and Assumptions:** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation the unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. Retirement Rates

| Age   | Male  | Female | Age | Male   | Female |
|-------|-------|--------|-----|--------|--------|
| 38    | 5.0%  | 5.0%   | 60  | 27.7%  | 27.7%  |
| 39    | 6.0%  | 6.0%   | 61  | 28.8%  | 28.8%  |
| 40-41 | 4.0%  | 4.0%   | 62  | 33.7%  | 33.7%  |
| 42-50 | 3.0%  | 3.0%   | 63  | 37.8%  | 37.8%  |
| 51    | 2.9%  | 2.9%   | 64  | 33.0%  | 33.0%  |
| 52    | 2.5%  | 2.5%   | 65  | 33.0%  | 33.0%  |
| 53    | 4.2%  | 4.2%   | 66  | 39.0%  | 39.0%  |
| 54    | 6.6%  | 6.6%   | 67  | 38.9%  | 38.9%  |
| 55    | 10.3% | 10.3%  | 68  | 35.5%  | 35.5%  |
| 56    | 17.8% | 17.8%  | 69  | 36.7%  | 36.7%  |
| 57    | 32.5% | 32.5%  | 70  | 38.3%  | 38.3%  |
| 58    | 48.6% | 48.6%  | 71  | 38.5%  | 38.5%  |
| 59    | 24.1% | 24.1%  | 72  | 100.0% | 100.0% |

3. 90% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

4. 30% of members electing coverage are assumed to also elect coverage for a spouse.
5. Medical Inflation

| <u>Year</u> | <u>Trend</u> |
|-------------|--------------|
| 2009        | 7.8%         |
| 2010        | 7.2%         |
| 2011        | 6.3%         |
| 2012-2013   | 5.8%         |
| 2014-2017   | 5.7%         |
| 2018-2022   | 5.6%         |
| 2023-2027   | 5.5%         |
| 2028-2032   | 5.4%         |
| 2033        | 5.3%         |
| 2034        | 5.2%         |
| 2035-2036   | 5.1%         |
| 2037-2038   | 5.0%         |
| 2039-2042   | 4.9%         |
| 2043-2047   | 4.8%         |
| 2048-2053   | 4.7%         |
| 2054-2062   | 4.6%         |
| 2063-2075   | 4.5%         |
| 2076        | 4.4%         |
| 2077-2078   | 4.2%         |
| 2079-2085   | 4.1%         |
| 2086+       | 4.0%         |

(13) Litigation and Claims

At June 30, 2009, management and legal counsel for the Winn Parish School Board believe that the potential claims against the School Board would not materially affect the School Board's financial position. The School Board is involved in one lawsuit to which there was a settlement that was agreed to, in principal, during the year. The final amount of the settlement has yet to be determined, but the School Board has insurance that would cover this settlement. As a result, the maximum the school board could be exposed to is \$25,000, the deductible of the policy.

(14) Risk Management

The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees and others. To handle such risk of loss, the School Board maintains commercial insurance policies covering automobile liability and medical payments,

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

workers compensation, general liability, errors and omissions, and surety bond coverage on the superintendent. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

(15) Section 457 Plan

Certain employees of Winn Parish School Board participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana, 70804-9397.

(16) Commitments and Contingencies

Grant Audit

The Winn Parish School Board receives grants for specific purposes that are subject to review and audit by the Louisiana Department of Education. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

(17) On-Behalf Payments

The accompanying financial statements include on-behalf payments made by the Winn Parish Tax Collector for \$63,950 and the State of Louisiana for \$10,682 to the Teacher's Retirement System of Louisiana for employee retirement benefits, as required by GASB Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The total amount of \$74,632 is recorded in the accounting system of the Winn Parish School Board.

(18) Leases

The School Board is a party to four separate operating lease agreements with entities to lease certain copier/duplication equipment and 2 separate operating lease agreements with entities to lease certain busses. The term of each lease ranges from thirty six (36) to sixty (60) months beginning on various dates. The lease agreements provide that the School shall pay regular lease payments in as provided for in the separate lease contracts. Each lease contains provisions allowing cancellation in the event the School Board does not appropriate funds in future periods to be paid and allows the equipment to be returned.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Basic Financial Statements (Continued)

Minimum future rentals to be paid on present lease agreements as of June 30, 2009, for each of the next five years and in the aggregate are:

|       |                  |
|-------|------------------|
| 2010  | \$ 38,238        |
| 2011  | 18,829           |
| 2012  | <u>2,671</u>     |
| Total | <u>\$ 59,738</u> |

(19) Compensation Paid Board Members

The schedule of compensation paid to the Winn Parish School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Louisiana Legislature. Compensation of the Winn Parish School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the Board receives \$350 per month, and the President receives \$400 per month for performing the duties of his office.

|                       |                  |
|-----------------------|------------------|
| Billy Ray Audirsch    | \$ 4,200         |
| Joe Lynn Browning     | 4,500            |
| Christy K. Harrell    | 4,200            |
| Anthony D. Jacobs     | 4,200            |
| Todd Martin           | 4,200            |
| Marsha Booker Goff    | 4,200            |
| Rosa McCarty Williams | 4,500            |
| Diane C. Peters       | 4,200            |
| David E. Procell      | 4,200            |
| Donald L. Richardson  | 4,200            |
| Rodger D. Smith       | <u>4,200</u>     |
| Total                 | <u>\$ 46,800</u> |

**OTHER REQUIRED  
SUPPLEMENTARY INFORMATION**

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2009

|   | Budget       |              |              | Variance<br>Positive<br>(Negative) |
|---|--------------|--------------|--------------|------------------------------------|
|   | Original     | Final        | Actual       |                                    |
| <b>Revenues</b>                                   |              |              |              |                                    |
| Local sources:                                    |              |              |              |                                    |
| Ad valorem taxes                                  | \$ 745,057   | \$ 755,581   | \$ 768,022   | \$ 12,441                          |
| Interest  | 104,668      | 45,590       | 45,779       | 189                                |
| Other   | 178,318      | 234,635      | 202,411      | (32,224)                           |
| Total local sources                               | 1,028,043    | 1,035,806    | 1,016,212    | (19,594)                           |
| State sources                                     | 15,546,459   | 15,798,141   | 15,786,927   | (11,214)                           |
| Federal sources                                   | 358,442      | 287,057      | 287,057      | -                                  |
| Total revenues                                    | 16,932,944   | 17,121,004   | 17,090,196   | (30,808)                           |
| <b>Expenditures</b>                               |              |              |              |                                    |
| Current:  |              |              |              |                                    |
| Instruction -                                     |              |              |              |                                    |
| Regular programs                                  | 6,533,684    | 6,609,207    | 6,486,620    | 122,587                            |
| Special education programs                        | 1,983,572    | 1,929,757    | 1,918,923    | 10,834                             |
| Vocational education programs                     | 967,208      | 980,924      | 966,313      | 14,611                             |
| Other instructional programs                      | 296,337      | 357,328      | 357,541      | (213)                              |
| Special programs                                  | 64,044       | 62,045       | 62,144       | (99)                               |
| Adult and continuing education programs           | 10,062       | 10,062       | 10,062       | -                                  |
| Support services -                                |              |              |              |                                    |
| Pupil support services                            | 782,418      | 787,265      | 790,574      | (3,309)                            |
| Instructional staff support services              | 1,187,984    | 1,196,957    | 1,159,414    | 37,543                             |
| General administration                            | 424,588      | 466,385      | 465,051      | 1,334                              |
| School administration                             | 1,323,693    | 1,319,699    | 1,314,628    | 5,071                              |
| Business services                                 | 276,928      | 286,418      | 292,516      | (6,098)                            |
| Operation and maintenance of plant services       | 1,679,848    | 1,782,151    | 1,751,621    | 30,530                             |
| Student transportation services                   | 1,257,497    | 1,248,462    | 1,249,664    | (1,202)                            |
| Central services                                  | 55,000       | 37,000       | 32,659       | 4,341                              |
| Non-instructional services -                      |              |              |              |                                    |
| Food services                                     | 146,761      | 134,660      | 138,534      | (3,874)                            |
| Community service programs                        | 7,720        | 11,650       | 11,650       | -                                  |
| Total expenditures                                | 16,997,344   | 17,219,970   | 17,007,914   | 212,056                            |
| (Deficiency) excess of revenues over expenditures | (64,400)     | (98,966)     | 82,282       | 181,248                            |
| <b>Other financing sources (uses)</b>             |              |              |              |                                    |
| Proceeds from sale of assets                      | -            | 1,500        | 1,500        | -                                  |
| Other sources                                     | 13,795       | 11,518       | 11,518       | -                                  |
| Transfers in                                      | 169,245      | 108,931      | 144,846      | 35,915                             |
| Transfers out                                     | (9,000)      | (9,000)      | (8,026)      | 974                                |
| Total other financing sources (uses)              | 174,040      | 112,949      | 149,838      | 36,889                             |
| Net change in fund balance                        | 109,640      | 13,983       | 232,120      | 218,137                            |
| Fund balances, beginning                          | 1,339,298    | 1,339,298    | 1,339,298    | -                                  |
| Fund balances, ending                             | \$ 1,448,938 | \$ 1,353,281 | \$ 1,571,418 | \$ 218,137                         |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

1969 Sales Tax Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2009

|   | Budget            |                   |                   | Variance               |
|---|-------------------|-------------------|-------------------|------------------------|
|   | Original          | Final             | Actual            | Positive<br>(Negative) |
| Revenues                                    |                   |                   |                   |                        |
| Local sources:                              |                   |                   |                   |                        |
| Sales taxes                                 | \$ 1,885,158      | \$ 1,758,735      | \$ 1,712,594      | \$ (46,141)            |
| Interest                                    | 13,625            | 8,475             | 8,498             | 23                     |
| Other                                       | 47,575            | 44,475            | 43,496            | (979)                  |
| Total revenues                              | <u>1,946,358</u>  | <u>1,811,685</u>  | <u>1,764,588</u>  | <u>(47,097)</u>        |
| Expenditures                                |                   |                   |                   |                        |
| Current:                                    |                   |                   |                   |                        |
| Instruction -                               |                   |                   |                   |                        |
| Regular programs                            | 883,465           | 776,723           | 796,678           | (19,955)               |
| Special education programs                  | 236,326           | 241,620           | 230,097           | 11,523                 |
| Vocational education programs               | 106,137           | 108,591           | 95,999            | 12,592                 |
| Other instructional programs                | 14,962            | 9,445             | 11,103            | (1,658)                |
| Special programs                            | 42,585            | 68,300            | 46,104            | 22,196                 |
| Adult and continuing education programs     | 2,243             | 5,000             | 3,362             | 1,638                  |
| Support services -                          |                   |                   |                   |                        |
| Pupil support services                      | 84,068            | 90,494            | 86,987            | 3,507                  |
| Instructional staff support services        | 87,858            | 72,161            | 89,247            | (17,086)               |
| General administration                      | 54,489            | 49,232            | 46,286            | 2,946                  |
| School administration                       | 137,216           | 130,671           | 124,892           | 5,779                  |
| Business services                           | 25,243            | 27,157            | 22,765            | 4,392                  |
| Operation and maintenance of plant services | 94,472            | 83,097            | 85,120            | (2,023)                |
| Student transportation services             | 82,008            | 64,202            | 68,997            | (4,795)                |
| Non-instructional services -                |                   |                   |                   |                        |
| Food Services                               | 95,286            | 84,992            | 83,515            | 1,477                  |
| Total expenditures                          | <u>1,946,358</u>  | <u>1,811,685</u>  | <u>1,791,152</u>  | <u>20,533</u>          |
| Deficiency of revenues over expenditures    | -                 | -                 | (26,564)          | (26,564)               |
| Fund balances, beginning                    | <u>170,630</u>    | <u>170,630</u>    | <u>170,630</u>    | -                      |
| Fund balances, ending                       | <u>\$ 170,630</u> | <u>\$ 170,630</u> | <u>\$ 144,066</u> | <u>\$ (26,564)</u>     |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

1994 Sales Tax Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2009

|  | Budget            |                   |                   | Variance               |
|--|-------------------|-------------------|-------------------|------------------------|
|  | Original          | Final             | Actual            | Positive<br>(Negative) |
| Revenues   |                   |                   |                   |                        |
| Local sources:                                       |                   |                   |                   |                        |
| Sales taxes  | \$ 1,885,158      | \$ 1,758,735      | \$ 1,712,594      | \$ (46,141)            |
| Interest   | 14,625            | 12,745            | 12,486            | (259)                  |
| Other  | 47,575            | 20,975            | 43,496            | 22,521                 |
| Total revenues                                       | <u>1,947,358</u>  | <u>1,792,455</u>  | <u>1,768,576</u>  | <u>(23,879)</u>        |
| Expenditures   |                   |                   |                   |                        |
| Current:   |                   |                   |                   |                        |
| Instruction -  |                   |                   |                   |                        |
| Regular programs                                     | 925,496           | 859,234           | 858,606           | 628                    |
| Special education programs                           | 195,982           | 197,028           | 188,738           | 8,290                  |
| Vocational education programs                        | 68,004            | 51,999            | 60,900            | (8,901)                |
| Other instructional programs                         | 14,248            | 8,919             | 9,671             | (752)                  |
| Special programs                                     | 128,742           | 115,246           | 119,568           | (4,322)                |
| Adult and continuing education programs              | 7,335             | 7,040             | 7,012             | 28                     |
| Support services -                                   |                   |                   |                   |                        |
| Pupil support services                               | 54,663            | 57,432            | 60,135            | (2,703)                |
| Instructional staff support services                 | 71,329            | 37,227            | 63,980            | (26,753)               |
| General administration                               | 49,593            | 43,645            | 42,732            | 913                    |
| School administration                                | 90,474            | 73,562            | 85,927            | (12,365)               |
| Business services                                    | 17,755            | 17,620            | 17,510            | 110                    |
| Operation and maintenance of plant services          | 94,337            | 64,019            | 92,142            | (28,123)               |
| Student transportation services                      | 80,568            | 71,211            | 75,503            | (4,292)                |
| Non-instructional services -                         |                   |                   |                   |                        |
| Food services  | 94,166            | 87,660            | 88,351            | (691)                  |
| Total expenditures                                   | <u>1,892,692</u>  | <u>1,691,842</u>  | <u>1,770,775</u>  | <u>(78,933)</u>        |
| Excess (deficiency) of revenues<br>over expenditures | 54,666            | 100,613           | (2,199)           | (102,812)              |
| Fund balances, beginning                             | <u>475,075</u>    | <u>475,075</u>    | <u>475,075</u>    | <u>-</u>               |
| Fund balances, ending                                | <u>\$ 529,741</u> | <u>\$ 575,688</u> | <u>\$ 472,876</u> | <u>\$ (102,812)</u>    |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule of Funding Progress  
For the Year Ended June 30, 2009

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets | Actuarial<br>Accrued<br>Liabilities<br>(AAL) | Unfunded<br>Actuarial<br>Accrued<br>Liabilities<br>(UAAL) | Funded<br>Ratio | Covered<br>Payroll | UAAL as a<br>Percentage<br>of Covered<br>Payroll |
|--------------------------------|---------------------------------|--|---|-----------------|--------------------|--|
| July 1, 2006                   | N/A                             | N/A  | N/A   | N/A             | N/A                | N/A  |
| July 1, 2007                   | N/A                             | N/A  | N/A   | N/A             | N/A                | N/A  |
| July 1, 2008                   | -                               | 42,465,380                                   | 42,465,380  | 0.0%            | 10,967,670         | 387.2%   |



## **OTHER SUPPLEMENTARY INFORMATION**

## **OTHER FINANCIAL INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS**

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
June 30, 2009

|                                      | Special<br>Revenue | Debt<br>Service    | Capital<br>Projects | Total              |
|--------------------------------------|--------------------|--------------------|---------------------|--------------------|
| <b>ASSETS</b>                        |                    |                    |                     |                    |
| Cash and interest-bearing deposits   | \$ 214,318         | \$ 399,685         | \$ 515,243          | \$1,129,246        |
| Investments                          | 150,000            | 631,571            | 19,353              | 800,924            |
| Receivables                          | 27                 | -                  | -                   | 27                 |
| Inventory                            | 31,411             | -                  | -                   | 31,411             |
| Due from other governmental agencies | <u>784,958</u>     | <u>-</u>           | <u>-</u>            | <u>784,958</u>     |
| Total assets                         | <u>\$1,180,714</u> | <u>\$1,031,256</u> | <u>\$ 534,596</u>   | <u>\$2,746,566</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                    |                    |                     |                    |
| <b>Liabilities:</b>                  |                    |                    |                     |                    |
| Accounts payable                     | \$ 55,246          | \$ 290             | \$ 23,970           | \$ 79,506          |
| Contract payable                     | -                  | -                  | 130,806             | 130,806            |
| Retainage payable                    | -                  | -                  | 25,727              | 25,727             |
| Accrued salaries payable             | 229,042            | -                  | -                   | 229,042            |
| Due to other funds                   | <u>519,699</u>     | <u>70</u>          | <u>-</u>            | <u>519,769</u>     |
| Total liabilities                    | <u>803,987</u>     | <u>360</u>         | <u>180,503</u>      | <u>984,850</u>     |
| <b>Fund balances:</b>                |                    |                    |                     |                    |
| Reserved for debt service            | -                  | 1,030,896          | -                   | 1,030,896          |
| Reserved for capital improvements    | -                  | -                  | 354,093             | 354,093            |
| Unreserved                           | <u>376,727</u>     | <u>-</u>           | <u>-</u>            | <u>376,727</u>     |
| Total fund balances                  | <u>376,727</u>     | <u>1,030,896</u>   | <u>354,093</u>      | <u>1,761,716</u>   |
| Total liabilities and fund balances  | <u>\$1,180,714</u> | <u>\$1,031,256</u> | <u>\$ 534,596</u>   | <u>\$2,746,566</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2009

|  | Special<br>Revenue | Debt<br>Service  | Capital<br>Projects | Totals           |
|--|--------------------|------------------|---------------------|------------------|
| Local sources -                                      |                    |                  |                     |                  |
| Ad valorem taxes                                     | \$ 603,152         | \$ 1,432,491     | \$ -                | \$ 2,035,643     |
| Interest income                                      | 5,381              | 14,317           | 13,547              | 33,245           |
| Other  | -                  | 997              | -                   | 997              |
| State sources  | 1,236,838          | -                | -                   | 1,236,838        |
| Federal sources                                      | 3,277,803          | -                | -                   | 3,277,803        |
| Other sources  | 243,462            | -                | -                   | 243,462          |
| Total revenues                                       | <u>5,366,636</u>   | <u>1,447,805</u> | <u>13,547</u>       | <u>6,827,988</u> |
| Expenditures   |                    |                  |                     |                  |
| Current:   |                    |                  |                     |                  |
| Instruction -  |                    |                  |                     |                  |
| Regular programs                                     | 55,758             | -                | -                   | 55,758           |
| Special education programs                           | 565,588            | -                | -                   | 565,588          |
| Vocational education programs                        | 57,239             | -                | -                   | 57,239           |
| Other instructional programs                         | 327,901            | -                | -                   | 327,901          |
| Special programs                                     | 1,283,904          | -                | -                   | 1,283,904        |
| Adult and continuing education programs              | 112,271            | -                | -                   | 112,271          |
| Support services -                                   |                    |                  |                     |                  |
| Pupil support services                               | 91,356             | -                | -                   | 91,356           |
| Instructional staff support services                 | 473,883            | -                | -                   | 473,883          |
| General administration                               | 29,075             | 60,510           | -                   | 89,585           |
| School administration                                | 9,256              | -                | -                   | 9,256            |
| Business services                                    | 36,245             | -                | -                   | 36,245           |
| Operation and maintenance of plant services          | 632,236            | -                | -                   | 632,236          |
| Student transportation services                      | 42,946             | -                | -                   | 42,946           |
| Non-instructional services -                         |                    |                  |                     |                  |
| Food service operations                              | 1,656,237          | -                | -                   | 1,656,237        |
| Facilities acquisition and construction              | -                  | -                | 517,694             | 517,694          |
| Debt service:  |                    |                  |                     |                  |
| Principal retirement                                 | -                  | 815,000          | -                   | 815,000          |
| Interest and fiscal charges                          | -                  | 543,719          | -                   | 543,719          |
| Total expenditures                                   | <u>5,373,895</u>   | <u>1,419,229</u> | <u>517,694</u>      | <u>7,310,818</u> |
| (Deficiency) excess of revenues<br>over expenditures | <u>(7,259)</u>     | <u>28,576</u>    | <u>(504,147)</u>    | <u>(482,830)</u> |

(continued)

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Year Ended June 30, 2009

|                               | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> | <u>Capital<br/>Projects</u> | <u>Totals</u>       |
|-------------------------------|----------------------------|-------------------------|-----------------------------|---------------------|
| Other financing sources:      |                            |                         |                             |                     |
| Transfers in                  | 8,026                      | -                       | -                           | 8,026               |
| Transfers out                 | <u>(144,846)</u>           | <u>-</u>                | <u>-</u>                    | <u>(144,846)</u>    |
| Total other financing sources | <u>(136,820)</u>           | <u>-</u>                | <u>-</u>                    | <u>(136,820)</u>    |
| Net change in fund balances   | (144,079)                  | 28,576                  | (504,147)                   | (619,650)           |
| Fund balances, beginning      | <u>520,806</u>             | <u>1,002,320</u>        | <u>858,240</u>              | <u>2,381,366</u>    |
| Fund balances, ending         | <u>\$ 376,727</u>          | <u>\$ 1,030,896</u>     | <u>\$ 354,093</u>           | <u>\$ 1,761,716</u> |

## **NONMAJOR SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for special revenues that are legally restricted to expenditures for specific purposes.

### **Consolidated School Maintenance**

#### **District 5 Maintenance**

The District 5 Maintenance Fund accounts for the proceeds of an ad valorem tax levied for use in the public schools within District 5 of the parish.

#### **Consolidated District 11 Maintenance**

The Consolidated District 11 Maintenance Fund accounts for the proceeds of an ad valorem tax levied for use in the public schools within District 11 of the parish.

#### **Maintenance Fund**

The Maintenance Fund accounts for the proceeds of an ad valorem tax levied for use in the public schools within the parish.

### **Consolidated Other Federal**

The Consolidated Other Federal Fund accounts for various receipts and expenditures of federal funds including:

#### **Temporary Assistance for Needy Families**

TANF programs provide time-limited assistance to needy families with children so that the children can be cared for in their own homes or in the homes of relatives; end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; and encourage the formation and maintenance of two-parent families.

#### **Adult/Vocational Education**

The Adult/Vocational Educational funds accounts for allotments of federal Adult Education State Administered Program funds for the Louisiana Department of Education to provide adult education programs in the parish and to purchase instructional materials, supplies, and equipment for vocational educational programs.

#### **Enhancing Education Through Technology**

The Enhancing Education Through Technology fund accounts for the integration of educational technology into the classroom to improve teaching and learning.

#### **USDA Team Nutrition-Family**

Team Nutrition Training Grants provides funding to assist state agencies in achieving the Team Nutrition goal of improving children's lifelong eating and physical habits using the most current Dietary Guidelines for Americans.

#### **Rural Education Achievement**

The Rural Education Achievement Program (REAP) accounts for allotments of federal funds from the Louisiana Department of Education to provide funds to high poverty rural areas. These allocations can be used for teacher recruitment, teacher professional development, educational technology, or parental involvement activities.

(continued)

## **NONMAJOR SPECIAL REVENUE FUNDS (continued)**

### **Consolidated Other State Fund**

The Consolidated Other State Fund accounts for various receipts and expenditures of state funds.

### **LA 4**

The LA 4 Fund is a continuation of The Early Childhood Education (ECE) Project Fundamentals of Unique Readiness (FOUR) fund accounts for allotments from the Louisiana Department of Education and federal funds to provide sufficient educational expenditures for "high-risk" four year olds to ensure greater success through school.

### **Drug-Free Schools**

The Drug-Free Schools and Communities Act (DFSCA) is a program by which the federal government provides funds to the School Board for the establishment, operation, and improvement of local programs of drug abuse prevention, early intervention, rehabilitation referral, and education in elementary and secondary schools.

### **School Food Services Fund**

The School Food Services Fund accounts for operations of the school cafeterias. Funding is provided by federal and state grants-in-aid and charges for meals served.

### **Special Education Program Fund**

Special Education Fund accounts for federal, state, and local funds which are specifically restricted for expenditures and activities which promote free and appropriate public education to all eligible school children in the Winn Parish School Board.

### **Preschool Incentive**

The Preschool Incentive Fund is a federally financed program designed to initiate early intervention techniques on identified preschool students so as to reduce learning problems these students will encounter upon entering school and to provide a continuum of services from the infant program up to regular

### **Title I**

Title I of the No Child Left Behind (NCLB) is a program designed to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. The program is federally financed, state-administered, and locally operated by the School Board. The activities supplement, rather than replace, state and locally mandated activities.

### **Title I Migrant**

Migrant is a program authorized by Title I of the Elementary and Secondary Education (ESEA) to establish and improve programs to meet the special educational needs of children of migratory agricultural workers or migratory fishers. The migrant program is federally financed, state administered, and locally operated by the school board.

### **Title II**

Title II of the No Child Left Behind (NCLB) is a program by which the federal government provides funds to the School Board for projects that are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and to increase the accessibility of such instruction to all students.



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
June 30, 2009

|  | Consolidated<br>School<br>Maintenance | Consolidated<br>Other<br>Federal | Consolidated<br>Other<br>State | LA-4                    |
|--|---------------------------------------|----------------------------------|--------------------------------|-------------------------|
| <b>ASSETS</b>                              |                                       |                                  |                                |                         |
| Cash and interest-bearing deposits         | \$176,301                             | \$ -                             | \$ -                           | \$ -                    |
| Investments                                | 150,000                               | -                                | -                              | -                       |
| Receivables                                | -                                     | -                                | -                              | -                       |
| Inventory                                  | -                                     | -                                | -                              | -                       |
| Due from other governmental agencies       | <u>-</u>                              | <u>123,871</u>                   | <u>243,458</u>                 | <u>98,713</u>           |
| <b>Total assets</b>                        | <u><b>\$326,301</b></u>               | <u><b>\$123,871</b></u>          | <u><b>\$243,458</b></u>        | <u><b>\$ 98,713</b></u> |
| <b>LIABILITIES AND FUND BALANCES</b>       |                                       |                                  |                                |                         |
| <b>Liabilities:</b>                        |                                       |                                  |                                |                         |
| Accounts payable                           | \$ 11,349                             | \$ 41,008                        | \$ 2,889                       | \$ -                    |
| Accrued salaries and related benefits      | -                                     | -                                | 14,722                         | 31,997                  |
| Due to other funds                         | <u>-</u>                              | <u>76,250</u>                    | <u>179,979</u>                 | <u>57,422</u>           |
| <b>Total liabilities</b>                   | <u>11,349</u>                         | <u>117,258</u>                   | <u>197,590</u>                 | <u>89,419</u>           |
| <b>Fund balances:</b>                      |                                       |                                  |                                |                         |
| Unreserved                                 | <u>314,952</u>                        | <u>6,613</u>                     | <u>45,868</u>                  | <u>9,294</u>            |
| <b>Total liabilities and fund balances</b> | <u><b>\$326,301</b></u>               | <u><b>\$123,871</b></u>          | <u><b>\$243,458</b></u>        | <u><b>\$ 98,713</b></u> |

| <u>Drug Free<br/>Schools</u> | <u>School Food<br/>Service</u> | <u>Special<br/>Education</u> | <u>Preschool<br/>Incentive</u> | <u>Title I</u>   | <u>Title I<br/>Migrant</u> | <u>Title II</u> | <u>Total</u>       |
|------------------------------|--------------------------------|------------------------------|--------------------------------|------------------|----------------------------|-----------------|--------------------|
| \$ -                         | \$38,017                       | \$ -                         | \$ -                           | \$ -             | \$ -                       | \$ -            | \$ 214,318         |
| -                            | -                              | -                            | -                              | -                | -                          | -               | 150,000            |
| -                            | -                              | 27                           | -                              | -                | -                          | -               | 27                 |
| -                            | 31,411                         | -                            | -                              | -                | -                          | -               | 31,411             |
| <u>9,002</u>                 | <u>-</u>                       | <u>72,704</u>                | <u>4,989</u>                   | <u>160,895</u>   | <u>10,418</u>              | <u>60,908</u>   | <u>784,958</u>     |
| <u>\$9,002</u>               | <u>\$69,428</u>                | <u>\$ 72,731</u>             | <u>\$ 4,989</u>                | <u>\$160,895</u> | <u>\$10,418</u>            | <u>\$60,908</u> | <u>\$1,180,714</u> |
|                              |                                |                              |                                |                  |                            |                 |                    |
| \$ -                         | \$ -                           | \$ -                         | \$ -                           | \$ -             | \$ -                       | \$ -            | \$ 55,246          |
| -                            | 69,428                         | 16,254                       | 2,588                          | 61,262           | 2,145                      | 30,646          | 229,042            |
| <u>9,002</u>                 | <u>-</u>                       | <u>56,477</u>                | <u>2,401</u>                   | <u>99,633</u>    | <u>8,273</u>               | <u>30,262</u>   | <u>519,699</u>     |
| <u>9,002</u>                 | <u>69,428</u>                  | <u>72,731</u>                | <u>4,989</u>                   | <u>160,895</u>   | <u>10,418</u>              | <u>60,908</u>   | <u>803,987</u>     |
|                              |                                |                              |                                |                  |                            |                 |                    |
| -                            | -                              | -                            | -                              | -                | -                          | -               | 376,727            |
| <u>\$9,002</u>               | <u>\$69,428</u>                | <u>\$ 72,731</u>             | <u>\$ 4,989</u>                | <u>\$160,895</u> | <u>\$10,418</u>            | <u>\$60,908</u> | <u>\$1,180,714</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2009

|  | Consolidated<br>School<br>Maintenance | Consolidated<br>Other<br>Federal | Consolidated<br>Other<br>State | LA-4            |
|--|---------------------------------------|----------------------------------|--------------------------------|-----------------|
| <b>Revenues</b>                                      |                                       |                                  |                                |                 |
| Local sources  | \$ 603,152                            | \$ -                             | \$ -                           | \$ -            |
| State sources  | 25,390                                | -                                | 531,996                        | 320,473         |
| Federal sources                                      | -                                     | 239,353                          | -                              | -               |
| Interest   | 5,381                                 | -                                | -                              | -               |
| Other sources  | 14,118                                | -                                | 14,331                         | -               |
| Total revenues                                       | <u>648,041</u>                        | <u>239,353</u>                   | <u>546,327</u>                 | <u>320,473</u>  |
| <b>Expenditures</b>                                  |                                       |                                  |                                |                 |
| <b>Current:</b>                                      |                                       |                                  |                                |                 |
| Instruction -  |                                       |                                  |                                |                 |
| Regular programs                                     | -                                     | 204                              | 55,554                         | -               |
| Special education programs                           | -                                     | -                                | 21,640                         | -               |
| Vocational education programs                        | -                                     | 40,689                           | 16,550                         | -               |
| Other instructional programs                         | 62,677                                | 29,500                           | 235,724                        | -               |
| Special programs                                     | -                                     | -                                | 121,287                        | 318,674         |
| Adult and continuing education programs              | -                                     | 58,329                           | 53,942                         | -               |
| Support services -                                   |                                       |                                  |                                |                 |
| Pupil support services                               | -                                     | -                                | 9,050                          | -               |
| Instructional staff support services                 | 60,854                                | 108,072                          | 14,726                         | -               |
| General administration                               | 27,262                                | -                                | -                              | -               |
| School administration                                | 999                                   | -                                | 8,257                          | -               |
| Business services                                    | 32,037                                | -                                | 419                            | -               |
| Operation and maintenance of plant services          | 610,154                               | -                                | -                              | -               |
| Student transportation services                      | 7,312                                 | 165                              | 12,222                         | -               |
| Non-instructional services -                         |                                       |                                  |                                |                 |
| Food service operations                              | -                                     | -                                | -                              | -               |
| Total expenditures                                   | <u>801,295</u>                        | <u>236,959</u>                   | <u>549,371</u>                 | <u>318,674</u>  |
| (Deficiency) excess of revenues<br>over expenditures | <u>(153,254)</u>                      | <u>2,394</u>                     | <u>(3,044)</u>                 | <u>1,799</u>    |
| <b>Other financing sources</b>                       |                                       |                                  |                                |                 |
| Transfers in   | -                                     | 4,219                            | 3,807                          | -               |
| Transfers out  | -                                     | -                                | -                              | -               |
| Total other financing sources                        | <u>-</u>                              | <u>4,219</u>                     | <u>3,807</u>                   | <u>-</u>        |
| Net change in fund balances                          | (153,254)                             | 6,613                            | 763                            | 1,799           |
| Fund balances, beginning                             | <u>468,206</u>                        | <u>-</u>                         | <u>45,105</u>                  | <u>7,495</u>    |
| Fund balances, ending                                | <u>\$ 314,952</u>                     | <u>\$ 6,613</u>                  | <u>\$ 45,868</u>               | <u>\$ 9,294</u> |

| Drug Free<br>Schools | School Food<br>Service | Special<br>Education | Preschool<br>Incentive | Title I        | Title I<br>Migrant | Title II       | Total             |
|----------------------|------------------------|----------------------|------------------------|----------------|--------------------|----------------|-------------------|
| \$ -                 | \$ -                   | \$ -                 | \$ -                   | \$ -           | -                  | \$ -           | \$ 603,152        |
| -                    | 358,979                | -                    | -                      | -              | -                  | -              | 1,236,838         |
| 18,916               | 1,082,245              | 659,096              | 45,826                 | 949,582        | 29,746             | 253,039        | 3,277,803         |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 5,381             |
| -                    | 215,013                | -                    | -                      | -              | -                  | -              | 243,462           |
| <u>18,916</u>        | <u>1,656,237</u>       | <u>659,096</u>       | <u>45,826</u>          | <u>949,582</u> | <u>29,746</u>      | <u>253,039</u> | <u>5,366,636</u>  |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 55,758            |
| -                    | -                      | 502,942              | 41,006                 | -              | -                  | -              | 565,588           |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 57,239            |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 327,901           |
| -                    | -                      | -                    | -                      | 581,190        | 29,171             | 233,582        | 1,283,904         |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 112,271           |
| 18,614               | -                      | 6,204                | -                      | 57,488         | -                  | -              | 91,356            |
| -                    | -                      | 60,502               | 1,302                  | 228,427        | -                  | -              | 473,883           |
| -                    | -                      | 788                  | -                      | 1,025          | -                  | -              | 29,075            |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 9,256             |
| -                    | -                      | 3,789                | -                      | -              | -                  | -              | 36,245            |
| -                    | -                      | 13,006               | -                      | 8,501          | 575                | -              | 632,236           |
| -                    | -                      | 23,247               | -                      | -              | -                  | -              | 42,946            |
| -                    | 1,656,237              | -                    | -                      | -              | -                  | -              | 1,656,237         |
| <u>18,614</u>        | <u>1,656,237</u>       | <u>610,478</u>       | <u>42,308</u>          | <u>876,631</u> | <u>29,746</u>      | <u>233,582</u> | <u>5,373,895</u>  |
| <u>302</u>           | <u>-</u>               | <u>48,618</u>        | <u>3,518</u>           | <u>72,951</u>  | <u>-</u>           | <u>19,457</u>  | <u>(7,259)</u>    |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 8,026             |
| (302)                | -                      | (48,618)             | (3,518)                | (72,951)       | -                  | (19,457)       | (144,846)         |
| (302)                | -                      | (48,618)             | (3,518)                | (72,951)       | -                  | (19,457)       | (136,820)         |
| -                    | -                      | -                    | -                      | -              | -                  | -              | (144,079)         |
| -                    | -                      | -                    | -                      | -              | -                  | -              | 520,806           |
| <u>\$ -</u>          | <u>\$ -</u>            | <u>\$ -</u>          | <u>\$ -</u>            | <u>\$ -</u>    | <u>\$ -</u>        | <u>\$ -</u>    | <u>\$ 376,727</u> |

## **NONMAJOR DEBT SERVICE FUNDS**

Debt Service Funds are used to account for the accumulation of resources for the payment of general obligation and interest from governmental resources.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Debt Service Funds

Combining Balance Sheet  
June 30, 2009

|                                      | <u>Atlanta</u>    | <u>Consolidated<br/>Winnfield # 5</u> | <u>Calvin</u>    | <u>Consolidated # 11</u> | <u>Total</u>        |
|--------------------------------------|-------------------|---------------------------------------|------------------|--------------------------|---------------------|
| <b>ASSETS</b>                        |                   |                                       |                  |                          |                     |
| Cash and interest-bearing deposits   | \$ 159,388        | \$ -                                  | \$ 67,923        | \$ 172,374               | \$ 399,685          |
| Investments                          | <u>-</u>          | <u>631,571</u>                        | <u>-</u>         | <u>-</u>                 | <u>631,571</u>      |
| Total assets                         | <u>\$ 159,388</u> | <u>\$ 631,571</u>                     | <u>\$ 67,923</u> | <u>\$ 172,374</u>        | <u>\$ 1,031,256</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                                       |                  |                          |                     |
| Accounts payable                     | \$ 290            | \$ -                                  | \$ -             | \$ -                     | \$ 290              |
| Due to other funds                   | <u>-</u>          | <u>70</u>                             | <u>-</u>         | <u>-</u>                 | <u>70</u>           |
| Total liabilities                    | 290               | 70                                    | -                | -                        | 360                 |
| Fund balances:                       |                   |                                       |                  |                          |                     |
| Reserved for                         |                   |                                       |                  |                          |                     |
| Debt service                         | <u>159,098</u>    | <u>631,501</u>                        | <u>67,923</u>    | <u>172,374</u>           | <u>1,030,896</u>    |
| Total liabilities and fund balances  | <u>\$ 159,388</u> | <u>\$ 631,571</u>                     | <u>\$ 67,923</u> | <u>\$ 172,374</u>        | <u>\$ 1,031,256</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended June 30, 2009

|  | <u>Atlanta</u>    | <u>Consolidated<br/>Winnfield # 5</u> | <u>Calvin</u>    | <u>Consolidated # 11</u> | <u>Total</u>        |
|--|-------------------|---------------------------------------|------------------|--------------------------|---------------------|
| <b>Revenues</b>                                      |                   |                                       |                  |                          |                     |
| <b>Local Sources:</b>                                |                   |                                       |                  |                          |                     |
| <b>Taxes:</b>  |                   |                                       |                  |                          |                     |
| Ad valorem tax                                       | \$ 113,429        | \$ 727,235                            | \$ 155,206       | \$ 436,621               | \$ 1,432,491        |
| Other revenue from local sources                     | -                 | 997                                   | -                | -                        | 997                 |
| Interest income                                      | <u>2,948</u>      | <u>9,618</u>                          | <u>868</u>       | <u>883</u>               | <u>14,317</u>       |
| <b>Total revenues</b>                                | <u>116,377</u>    | <u>737,850</u>                        | <u>156,074</u>   | <u>437,504</u>           | <u>1,447,805</u>    |
| <b>Expenditures</b>                                  |                   |                                       |                  |                          |                     |
| <b>Current:</b>                                      |                   |                                       |                  |                          |                     |
| <b>Support services -</b>                            |                   |                                       |                  |                          |                     |
| General administration                               | 4,465             | 32,257                                | 6,480            | 17,308                   | 60,510              |
| <b>Debt service:</b>                                 |                   |                                       |                  |                          |                     |
| Principal retirement                                 | 85,000            | 465,000                               | 80,000           | 185,000                  | 815,000             |
| Interest and fiscal charges                          | <u>29,903</u>     | <u>257,943</u>                        | <u>69,930</u>    | <u>185,943</u>           | <u>543,719</u>      |
| <b>Total expenditures</b>                            | <u>119,368</u>    | <u>755,200</u>                        | <u>156,410</u>   | <u>388,251</u>           | <u>1,419,229</u>    |
| (Deficiency) excess of<br>revenues over expenditures | (2,991)           | (17,350)                              | (336)            | 49,253                   | 28,576              |
| <b>Fund balances, beginning</b>                      | <u>162,089</u>    | <u>648,851</u>                        | <u>68,259</u>    | <u>123,121</u>           | <u>1,002,320</u>    |
| <b>Fund balances, ending</b>                         | <u>\$ 159,098</u> | <u>\$ 631,501</u>                     | <u>\$ 67,923</u> | <u>\$ 172,374</u>        | <u>\$ 1,030,896</u> |

## **NONMAJOR CAPITAL PROJECTS**

The school district's capital projects funds account for the financial resources to be used to acquire, construct, or improve facilities within the respective districts.



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Capital Projects Funds

Combining Balance Sheet  
June 30, 2009

|                                      | <u>Winnfield</u> | <u>Consolidated # 11</u> | <u>Total</u>      |
|--------------------------------------|------------------|--------------------------|-------------------|
| <b>ASSETS</b>                        |                  |                          |                   |
| Cash and interest-bearing deposits   | \$ 2,169         | \$ 513,074               | \$ 515,243        |
| Investments                          | <u>19,353</u>    | <u>-</u>                 | <u>19,353</u>     |
| Total assets                         | <u>\$ 21,522</u> | <u>\$ 513,074</u>        | <u>\$ 534,596</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                  |                          |                   |
| Liabilities:                         |                  |                          |                   |
| Accounts payable                     | \$ -             | \$ 23,970                | \$ 23,970         |
| Contract payable                     | -                | 130,806                  | 130,806           |
| Retainage payable                    | <u>-</u>         | <u>25,727</u>            | <u>25,727</u>     |
| Total liabilities                    | -                | 180,503                  | 180,503           |
| Fund balances:                       |                  |                          |                   |
| Reserved for capital improvements    | <u>21,522</u>    | <u>332,571</u>           | <u>354,093</u>    |
| Total liabilities and fund balances  | <u>\$ 21,522</u> | <u>\$ 513,074</u>        | <u>\$ 534,596</u> |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2009

|  | <u>Winnfield</u> | <u>Consolidated # 11</u> | <u>Total</u>      |
|--|------------------|--------------------------|-------------------|
| <b>Revenues</b>                                      |                  |                          |                   |
| Interest income                                      | <u>\$ 235</u>    | <u>\$ 13,312</u>         | <u>\$ 13,547</u>  |
| <b>Expenditures</b>                                  |                  |                          |                   |
| Current:   |                  |                          |                   |
| Facilities acquisition and construction              | <u>-</u>         | <u>517,694</u>           | <u>517,694</u>    |
| Total expenditures                                   | <u>-</u>         | <u>517,694</u>           | <u>517,694</u>    |
| Excess (deficiency) of revenues<br>over expenditures | 235              | (504,382)                | (504,147)         |
| Fund balances, beginning                             | <u>21,287</u>    | <u>836,953</u>           | <u>858,240</u>    |
| Fund balances, ending                                | <u>\$ 21,522</u> | <u>\$ 332,571</u>        | <u>\$ 354,093</u> |

## **FIDUCIARY FUNDS**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore can not be used to support the School Boards own programs.

### **Agency Funds**

#### **School Activity Fund**

The School Activity Fund accounts for monies generated by the individual schools and school organizations within the parish. While the school activity accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and is not available for use by the School Board.

#### **Sales Tax Fund**

The Sales Tax Fund accounts for the collection and distribution of sales tax that the School Board has the responsibility of collecting. Effective December 1, 1967, the School Board was appointed the central sales tax collecting agency for all taxing bodies within Winn Parish. The cost of collecting the taxes is divided among all of the taxing bodies based upon their respective sales and use tax in relation to the combined total.

Winn Parish School Board  
Winnfield, Louisiana  
Agency Funds

Combining Statement of Assets and Liabilities  
June 30, 2009

|                                    | School<br>Activity<br>Agency<br>Fund | Sales<br>Tax<br>Agency<br>Fund | Total<br>Fiduciary<br>Funds |
|------------------------------------|--------------------------------------|--------------------------------|-----------------------------|
|                                    | <u>          </u>                    | <u>          </u>              | <u>          </u>           |
| <b>ASSETS</b>                      |                                      |                                |                             |
| Cash and interest-bearing deposits | \$ 432,368                           | \$ -                           | \$ 432,368                  |
|                                    | <u>          </u>                    | <u>          </u>              | <u>          </u>           |
| <b>LIABILITIES</b>                 |                                      |                                |                             |
| Deposits due others                | \$ 432,368                           | \$ -                           | \$ 432,368                  |
|                                    | <u>          </u>                    | <u>          </u>              | <u>          </u>           |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
School Activity Agency Fund

Schedule of Changes in Deposits Due Others  
For the Year Ended June 30, 2009

| <u>Schools</u>                | <u>Balance<br/>July 1, 2008</u> | <u>Additions</u>   | <u>Deductions</u>  | <u>Balance<br/>June 30, 2009</u> |
|-------------------------------|---------------------------------|--------------------|--------------------|----------------------------------|
| Atlanta High School           | \$ 69,957                       | \$ 118,456         | \$ 130,860         | \$ 57,553                        |
| Calvin High School            | 57,523                          | 165,541            | 164,908            | 58,156                           |
| Dodson High School            | 88,704                          | 182,672            | 183,138            | 88,238                           |
| Winnfield Kindergarten School | 2,776                           | 40,974             | 38,379             | 5,371                            |
| Winnfield Primary School      | 35,828                          | 40,390             | 48,264             | 27,954                           |
| Winnfield Intermediate School | 34,334                          | 30,441             | 30,596             | 34,179                           |
| Winnfield Middle School       | 35,517                          | 89,749             | 96,492             | 28,774                           |
| Winnfield Senior High School  | <u>134,022</u>                  | <u>381,541</u>     | <u>383,420</u>     | <u>132,143</u>                   |
| Total balances                | <u>\$458,661</u>                | <u>\$1,049,764</u> | <u>\$1,076,057</u> | <u>\$432,368</u>                 |

Winn Parish School Board  
Winnfield, Louisiana  
Agency Funds

Combining Schedule of Cash Receipts and Disbursements  
June 30, 2009

|  | <u>Sales<br/>Tax</u> |
|--|----------------------|
| Receipts:  |                      |
| Sales taxes  | <u>\$ 6,363,221</u>  |
| Disbursements:   |                      |
| Tax proceeds distributed to taxing<br>authorities, net of collection costs | <u>6,363,221</u>     |
| Change in cash   | -                    |
| Cash balance, beginning  | <u>-</u>             |
| Cash balance, ending   | <u>\$ -</u>          |

**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

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Carolyn C. Anderson, CPA

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Steve Bartlett, Superintendent,  
and Members of the Winn Parish School Board  
Winnfield, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winn Parish School Board, (the School Board) as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated November 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the School Board's financial statements that is more than inconsequential will not be prevented or detected by the School Board's internal control.



A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School Board's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 09-1(C) and 09-2(C).

Winn Parish School Board's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the School Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Pineville, LA  
November 16, 2009

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### REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mr. Steve Bartlett, Superintendent,  
 and Members of the Winn Parish School Board  
 Winnfield, Louisiana

#### Compliance

We have audited the compliance of the Winn Parish School Board (the School Board), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Board's compliance with those requirements.

As described in item 09-2(C) in the accompanying schedule of findings and questioned costs, the School Board did not comply with requirements regarding allowable costs that are applicable to its Title I grant. Compliance with such requirements is necessary, in our opinion, for the School Board to comply with the requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

#### Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Winn Parish School Board's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Pineville, LA  
November 16, 2009

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009

| Federal Grantor/Pass-Through Grantor/<br>Program Title                                       | Project<br>Number | CFDA<br>Number | Expenditures        |
|--|-------------------|----------------|---------------------|
| <u>United States Department of Agriculture-</u>  |                   |                |                     |
| Passed through Louisiana Department of Education-<br>National School Lunch Program           |                   | 10.555 *       | 691,447             |
| School Breakfast Program   |                   | 10.553 *       | 295,520             |
| Passed through Louisiana Department of Agriculture and Forestry-<br>Food Distribution        |                   | 10.555 *       | 95,278              |
| Total United States Department of Agriculture  |                   |                | <u>1,082,245</u>    |
| <u>United States Department of Education-</u>  |                   |                |                     |
| Passed through Louisiana Department of Education-<br>Adult Education-State Grant Program     | 28-09-44-64       | 84.002         | 61,246              |
| Title I Grants to Local Educational Agencies   |                   | 84.010 *       | 949,582             |
| Title I Migrant Education  |                   | 84.011         | 29,746              |
| Special Education Grants to States-IDEA Part B   |                   | 84.027         | 659,096             |
| Special Education-Preschool Grants   |                   | 84.173         | 45,826              |
| Vocational Education-Basic Grants to States  | 28-08-02-64       | 84.048         | 40,278              |
| Improving Teacher Quality State Grants   |                   | 84.367         | 253,039             |
| Enhancing Education Through Technology   | 28-09-49-64       | 84.318         | 8,449               |
| Safe and Drug-Free Schools and Communities-State Grants                                      |                   | 84.186         | 18,916              |
| Rural and Low Income Schools-Rural Education<br>Achievement Program                          | 28-09-RE-64       | 84.358         | 107,555             |
| Total United States Department of Education  |                   |                | <u>2,173,733</u>    |
| <u>United States Department of Health and Human Services</u>                                 |                   |                |                     |
| Passed through Louisiana Department of Education-<br>Temporary Assistance for Needy Families | 28-09-JE-64       | 93.558         | 20,427              |
|  | 28-09-J2-64       | 93.558         | 1,142               |
|  | 28-09-DP-64       | 93.558         | 256                 |
| Total United States Department of Health and Human Services                                  |                   |                | <u>21,825</u>       |
| <u>United States Department of Interior</u>  |                   |                |                     |
| Direct Assistance  |                   |                |                     |
| Payment in lieu of taxes   |                   | 15.226         | 287,057             |
| Total United States Department Interior  |                   |                | <u>287,057</u>      |
| TOTAL FEDERAL AWARDS   |                   |                | <u>\$ 3,564,860</u> |

\* Denotes major program.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2009

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Winn Parish School Board (the School Board). The School Board reporting entity is defined in Note 1 to the basic financial statements for the year ended June 30, 2009. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The following programs are considered major federal programs of the School Board: Title I grants to local educational agencies, and National School Lunch & School Breakfast Program.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the School Board's basic financial statements for the year ended June 30, 2009.

(3) Noncash Programs

The commodities received, which are noncash revenues, are valued using pricing provided by the United States Department of Agriculture.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2009

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the basic financial statements.
2. No significant deficiencies in internal control were disclosed by the audit of the basic financial statements.
3. There were no material instances of noncompliance.
4. No significant deficiencies in internal control over the major programs were disclosed by the audit of the basic financial statements.
5. A qualified opinion was issued on compliance for Title I grants to local educational agencies. An unqualified opinion was issued on compliance for all other major programs.
6. The audit disclosed a finding required to be reported under Section 510(a) of Circular A-133.
7. The following programs were considered to be major programs:  
U.S. Department of Education/State Department of Education -  
Title I grants to local educational agencies, CFDA 84.010,  
U.S. Department of Agriculture/State Department of Education: National School Lunch &  
School Breakfast, CFDA 10.555.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings -

See compliance finding 09-1(C) and 09-2(C) on the schedule of current and prior year audit findings and management's corrective action plan.

B. Internal Control Findings -

There were no internal control findings.

(continued)

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2009

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

DEPARTMENT OF EDUCATION:

Compliance Finding –

09-2(C)

Title I (84.010)

Criteria

OMB Circular A-87, Attachment B, subsection (4) which states that for employees who work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5). Subsection (5) states that personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect an after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, (d) They must be signed by the employee, and (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that: (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed; (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Condition

The School Board did not have adequate supporting documentation to support the distribution of salaries for employees who worked on multiple federal programs or cost objectives.

(continued)

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2009

Questioned Costs

As a result of failing to properly document actual time spent on federal programs, there are \$14,763 of questioned costs.

Effect

Payroll expenditures charged to the program may not be accurate.

Cause

Policies and procedures were not implemented to ensure that all employees who are paid by federal sources do in fact work for those federal sources for the portion of the time indicated on supporting documents.

Recommendation

Appropriate written policies and procedures need to be established to insure that the appropriate documentation is maintained to comply with OMB Circular A-87.

Planned Corrective Action and Management's Response

The salary in question is no longer being paid with federal funds. We have shifted responsibilities and made arrangements so that this salary is now being paid from the general fund.



# WINN PARISH SCHOOL BOARD

## Summary Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan Year Ended June 30, 2009

| Ref. No. | Fiscal Year<br>Finding<br>Initially<br>Occurred | Description of finding | Corrective<br>Action<br>Taken | Corrective Action Planned | Name of<br>Contact<br>Person | Anticipated<br>Completion<br>Date |
|----------|---|------------------------|-------------------------------|---------------------------|------------------------------|-----------------------------------|
|----------|---|------------------------|-------------------------------|---------------------------|------------------------------|-----------------------------------|

### CURRENT YEAR (6/30/09) -

Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:  
Compliance:

|         |           |  |     |  |                                  |             |
|---------|-----------|--|-----|--|----------------------------------|-------------|
| 09-1(C) | 6/30/2009 | State Bid Law<br>The School Board did not comply with the provisions of LSA RS 38:2212.1 related to the purchase a cafeteria oven.   | No  | The food service supervisor considered this purchase an emergency since meals had to be prepared for the students. We understand that the board has to formally declare emergencies according to law, and we will make sure that future purchases comply with the state bid law. | Tami Austin,<br>Business Manager | 6/30/2010   |
| 09-2(C) | 6/30/2008 | OMB Circular A-87<br>The School Board did not comply with OMB Circular A-87 Attachment B which requires that documentation be kept for all employees whose time is allocated to more than one federal program or cost objective. Appropriate written policies and procedures need to be established to insure that the appropriate documentation is maintained to comply with OMB Circular A-87. | Yes | The salary in question is no longer being paid with federal funds. We have shifted responsibilities and made arrangements so that this salary is now being paid from the general fund.   | Tami Austin,<br>Business Manager | Immediately |

(continued)

# WINN PARISH SCHOOL BOARD

## Summary Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan (Continued) Year Ended June 30, 2009

| Ref. No. | Fiscal Year<br>Finding<br>Initially<br>Occurred | Description of finding | Corrective<br>Action<br>Taken | Corrective Action Planned | Name of<br>Contact<br>Person | Anticipated<br>Completion<br>Date |
|----------|---|------------------------|-------------------------------|---------------------------|------------------------------|-----------------------------------|
|          |   |                        |                               |                           |                              |                                   |

### PRIOR YEAR (6/30/08) --

Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:  
Compliance:

|         |           |  |     |
|---------|-----------|--|-----|
| 08-1(C) | 6/30/2007 | <u>Transportation Matters</u><br>Inadequate or incomplete records and procedures exist in the transportation department in relation to collecting, organizing, and maintaining the documentation that supports operational payments made to contract bus drivers. Sufficient written records are not being maintained to document route audits or official bus measurements. | Yes |
|---------|-----------|--|-----|

|         |           |   |    |
|---------|-----------|---|----|
| 08-2(C) | 6/30/2008 | <u>OMB Circular A-87</u><br>The School Board did not comply with OMB Circular A-87 Attachment B which requires that documentation be kept for all employees whose time is allocated to more than one federal program or cost objective. Appropriate written policies and procedures need to be established to insure that the appropriate documentation is maintained to comply with OMB Circular A-87. | No |
|---------|-----------|---|----|

**SUPPLEMENTAL SCHEDULES  
OF  
PERFORMANCE MEASURES**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Tynes E. Mixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guldry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr., CPA  
Wanda F. Arcement, CPA, CVA  
Kristin B. Dauzet, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Steve Bartlett, Superintendent,  
and Members of the Winn Parish School Board  
Winnfield, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Winn Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Winn Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

### **I. General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

There were no exceptions noted.

**II. Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

There were no exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

There were no exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

There were no exceptions noted.

**III. Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

**IV. Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

**V. Public Staff Data: Average Salaries (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

There were no exceptions noted.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

There were no exceptions noted.

**VI. Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

**VII. Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Winn Parish School Board.

There were no exceptions noted.

**VIII. The Graduation Exit Exam for the 21st Century (Schedule 8)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Winn Parish School Board.

There were no exceptions noted.

**IX. The iLEAP Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Winn Parish School Board.

There were no exceptions noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion, on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of Winn Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Pineville, Louisiana  
November 16, 2009

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Schedule 1

General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2009

**General Fund Instructional and Equipment Expenditures**

General fund instructional expenditures:

Teacher and student interaction activities -

|   |                |
|---|----------------|
| Classroom teacher salaries                    | \$ 7,646,690   |
| Other instructional staff salaries            | 744,183        |
| Employee benefits                             | 3,154,216      |
| Purchased professional and technical services | 27,167         |
| Instructional materials and supplies          | 407,412        |
| Instructional equipment                       | <u>216,590</u> |

Total teacher and student interaction activities \$ 12,196,258

Other instructional activities:

12,747

Pupil support services 937,696

Less: Equipment for pupil support services -

Net pupil support services 937,696

Instructional staff services 1,312,641

Less: Equipment for instructional staff services (28,706)

Net instructional staff services 1,283,935

School Administration 1,525,447

Less: Equipment for school administration -

Net school administration 1,525,447

Total general fund instructional expenditures \$ 15,956,083

Total general fund equipment expenditures \$ 247,881

**Certain Local Revenue Sources**

Local taxation revenue:

|   |                     |
|---|---------------------|
| Constitutional ad valorem taxes   | \$ 275,653          |
| Renewable ad valorem tax  | 1,031,571           |
| Debt service ad valorem tax   | 1,432,491           |
| Up to 1% of collections by the Sheriff on taxes other than school taxes | 63,950              |
| Sales and use taxes   | <u>3,425,188</u>    |
| Total local taxation revenue  | <u>\$ 6,228,853</u> |

Local earnings on investment in real property:

|   |               |
|---|---------------|
| Earnings from 16th section property                 | \$ -          |
| Earnings from other real property                   | <u>875</u>    |
| Total local earnings on investment in real property | <u>\$ 875</u> |

State revenue in lieu of taxes:

|                                      |                  |
|--------------------------------------|------------------|
| Revenue sharing - constitutional tax | \$ 27,461        |
| Revenue sharing - other taxes        | <u>61,763</u>    |
| Total state revenue in lieu of taxes | <u>\$ 89,224</u> |

Nonpublic textbook revenue \$ -

Nonpublic transportation revenue \$ -



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Schedule 2

Education Levels of Public School Staff  
As of October 1, 2008

| Category                      | Full-time Classroom Teachers |         |                |         | Principals & Assistant Principals |         |                |         |
|-------------------------------|------------------------------|---------|----------------|---------|-----------------------------------|---------|----------------|---------|
|                               | Certificated                 |         | Uncertificated |         | Certificated                      |         | Uncertificated |         |
|                               | Number                       | Percent | Number         | Percent | Number                            | Percent | Number         | Percent |
| Less than a bachelor's degree | -                            | 0%      | -              | 0%      | -                                 | 0%      | -              | 0%      |
| Bachelor's degree             | 120                          | 68%     | 3              | 100%    | -                                 | 0%      | -              | 0%      |
| Master's degree               | 39                           | 22%     | -              | 0%      | 4                                 | 29%     | -              | 0%      |
| Master's degree + 30          | 18                           | 10%     | -              | 0%      | 8                                 | 57%     | -              | 0%      |
| Specialist in education       | -                            | 0%      | -              | 0%      | 1                                 | 7%      | -              | 0%      |
| Ph. D. or Ed. D.              | -                            | 0%      | -              | 0%      | 1                                 | 7%      | -              | 0%      |
| Total                         | 177                          | 100%    | 3              | 100%    | 14                                | 100%    | -              | 0%      |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Schedule 3

Number and Type of Public Schools  
For the Year Ended June 30, 2009

| Type               | Number |
|--------------------|--------|
| Elementary         | 3      |
| Middle/Junior high | 1      |
| Secondary          | 1      |
| Combination        | 3      |
| Total              | 8      |

Note: Schools opened or closed during the fiscal year are included in this schedule.

WINN PARISH SCHOOL BOARD

Winnfield, Louisiana

Schedule 4

Experience of Public Principals and Full-time Classroom Teachers

As of October 1, 2008

|                      | 0-1 Yr. | 2-3 Yrs. | 4-10 Yrs. | 11-14 Yrs. | 15-19 Yrs. | 20-24 Yrs. | 25+ Yrs. | Total |
|----------------------|---------|----------|-----------|------------|------------|------------|----------|-------|
| Assistant principals | -       | -        | 1         | 1          | -          | 1          | 3        | 6     |
| Principals           | -       | -        | -         | 1          | -          | 1          | 6        | 8     |
| Classroom teachers   | 7       | 12       | 52        | 21         | 22         | 18         | 48       | 180   |
| Total                | 7       | 12       | 53        | 23         | 22         | 20         | 57       | 194   |

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Schedule 5

Public School Staff Data  
For the Year Ended June 30, 2009

|   | All Classroom<br>Teachers | Classroom Teachers<br>Excluding ROTC<br>and Rehired Retirees |
|---|---------------------------|--|
| Average classroom teachers' salary<br>including extra compensation                        | \$45,911                  | \$45,494   |
| Average classroom teachers' salary<br>excluding extra compensation                        | \$44,926                  | \$44,611   |
| Number of teacher full-time equivalents (FTEs) used in<br>computation of average salaries | 177                       | 167  |

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees and any teacher on sabbatical leave during any part of the school year.

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana  
Schedule 6

Class Size Characteristics  
As of October 1, 2008

| School Type                         | Class Size Range |        |         |        |         |        |         |        |
|-------------------------------------|------------------|--------|---------|--------|---------|--------|---------|--------|
|                                     | 1 - 20           |        | 21 - 26 |        | 27 - 33 |        | 34+     |        |
|                                     | Percent          | Number | Percent | Number | Percent | Number | Percent | Number |
| Elementary                          | 41%              | 141    | 57%     | 198    | 1%      | 2      | 1%      | 4      |
| Elementary activity classes         | 8%               | 2      | 69%     | 18     | 8%      | 2      | 15%     | 4      |
| Middle/Junior high                  | 70%              | 99     | 21%     | 30     | 8%      | 11     | 1%      | 1      |
| Middle/Junior high activity classes | 39%              | 7      | 17%     | 3      | 28%     | 5      | 16%     | 3      |
| High                                | 72%              | 140    | 18%     | 35     | 9%      | 18     | 1%      | 1      |
| High activity classes               | 63%              | 17     | 22%     | 6      | 11%     | 3      | 4%      | 1      |
| Combination                         | 77%              | 381    | 20%     | 100    | 2%      | 10     | 1%      | 1      |
| Combination activity classes        | 65%              | 34     | 21%     | 11     | 8%      | 4      | 6%      | 3      |

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana  
Schedule 7

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2009

| District Achievement<br>Level Results<br>Students | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Grade 4   |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced  | 6                     | 3%      | 5      | 3%      | 6      | 3%      | 8           | 3%      | 9      | 5%      | 9      | 4%      |
| Mastery   | 49                    | 21%     | 43     | 22%     | 39     | 20%     | 25          | 11%     | 40     | 20%     | 20     | 10%     |
| Basic   | 118                   | 50%     | 91     | 45%     | 91     | 45%     | 118         | 50%     | 90     | 44%     | 105    | 52%     |
| Approaching basic                                 | 52                    | 22%     | 40     | 20%     | 43     | 21%     | 56          | 24%     | 33     | 17%     | 40     | 20%     |
| Unsatisfactory                                    | 10                    | 4%      | 20     | 10%     | 23     | 11%     | 28          | 12%     | 27     | 14%     | 28     | 14%     |
| Total   | 235                   | 100%    | 199    | 100%    | 202    | 100%    | 235         | 100%    | 199    | 100%    | 202    | 100%    |

| District Achievement<br>Level Results<br>Students | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|   | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|   | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Grade 4   |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced  | 12      | 5%      | 3      | 2%      | 2      | 1%      | 2              | 1%      | 3      | 2%      | 4      | 2%      |
| Mastery   | 26      | 11%     | 24     | 12%     | 28     | 14%     | 28             | 12%     | 27     | 14%     | 28     | 14%     |
| Basic   | 110     | 47%     | 98     | 48%     | 98     | 48%     | 107            | 46%     | 89     | 44%     | 94     | 46%     |
| Approaching basic                                 | 68      | 29%     | 49     | 25%     | 60     | 30%     | 57             | 24%     | 48     | 24%     | 44     | 22%     |
| Unsatisfactory                                    | 19      | 8%      | 25     | 13%     | 14     | 7%      | 41             | 17%     | 32     | 16%     | 32     | 16%     |
| Total   | 235     | 100%    | 199    | 100%    | 202    | 100%    | 235            | 100%    | 199    | 100%    | 202    | 100%    |

(continued)

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana  
Schedule 7 (Continued)

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2009

| District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---------------------------------------|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|                                       | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|                                       | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Grade 8                               |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                              | 3                     | 2%      | 6      | 3%      | 2      | 1%      | 6           | 3%      | 8      | 4%      | 12     | 7%      |
| Mastery                               | 24                    | 14%     | 31     | 16%     | 36     | 21%     | 14          | 8%      | 7      | 4%      | 14     | 8%      |
| Basic                                 | 92                    | 53%     | 90     | 47%     | 82     | 46%     | 94          | 55%     | 115    | 59%     | 90     | 50%     |
| Approaching basic                     | 45                    | 26%     | 55     | 29%     | 43     | 24%     | 36          | 21%     | 32     | 17%     | 33     | 19%     |
| Unsatisfactory                        | 8                     | 5%      | 10     | 5%      | 14     | 8%      | 22          | 13%     | 30     | 16%     | 28     | 16%     |
| Total                                 | 172                   | 100%    | 192    | 100%    | 177    | 100%    | 172         | 100%    | 192    | 100%    | 177    | 100%    |

| District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---------------------------------------|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|                                       | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|                                       | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Grade 8                               |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                              | 3       | 2%      | 3      | 2%      | 3      | 2%      | 1              | 1%      | 3      | 2%      | -      | 0%      |
| Mastery                               | 29      | 17%     | 44     | 23%     | 32     | 18%     | 25             | 15%     | 26     | 14%     | 28     | 16%     |
| Basic                                 | 71      | 42%     | 74     | 38%     | 76     | 43%     | 93             | 54%     | 83     | 42%     | 95     | 53%     |
| Approaching basic                     | 55      | 32%     | 46     | 24%     | 45     | 25%     | 35             | 20%     | 54     | 28%     | 37     | 21%     |
| Unsatisfactory                        | 13      | 7%      | 25     | 13%     | 21     | 12%     | 17             | 10%     | 26     | 14%     | 17     | 10%     |
| Total                                 | 171     | 100%    | 192    | 100%    | 177    | 100%    | 171            | 100%    | 192    | 100%    | 177    | 100%    |

**WINN PARISH SCHOOL BOARD**  
Winnfield, Louisiana  
Schedule 8

The Graduation Exit Exam for the 21st Century  
For the Year Ended June 30, 2009

| District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---------------------------------------|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|                                       | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|                                       | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Grade 10                              |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                              | 2                     | 1%      | 1      | 1%      | 3      | 2%      | 23          | 17%     | 12     | 8%      | 15     | 10%     |
| Mastery                               | 31                    | 22%     | 10     | 7%      | 26     | 18%     | 27          | 20%     | 29     | 19%     | 24     | 16%     |
| Basic                                 | 73                    | 53%     | 83     | 55%     | 77     | 52%     | 66          | 48%     | 64     | 43%     | 72     | 50%     |
| Approaching basic                     | 26                    | 19%     | 36     | 24%     | 30     | 21%     | 17          | 12%     | 26     | 17%     | 22     | 15%     |
| Unsatisfactory                        | 6                     | 5%      | 19     | 13%     | 10     | 7%      | 5           | 3%      | 19     | 13%     | 13     | 9%      |
| Total                                 | 138                   | 100%    | 149    | 100%    | 146    | 100%    | 138         | 100%    | 150    | 100%    | 146    | 100%    |

| District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---------------------------------------|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|                                       | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|                                       | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Grade 11                              |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                              | 4       | 3%      | 3      | 2%      | 10     | 6%      | 1              | 1%      | 1      | 1%      | 1      | 1%      |
| Mastery                               | 27      | 21%     | 13     | 9%      | 28     | 17%     | 13             | 10%     | 11     | 8%      | 25     | 16%     |
| Basic                                 | 57      | 44%     | 63     | 46%     | 55     | 35%     | 73             | 56%     | 78     | 55%     | 87     | 54%     |
| Approaching basic                     | 33      | 25%     | 41     | 29%     | 53     | 34%     | 29             | 22%     | 32     | 23%     | 25     | 16%     |
| Unsatisfactory                        | 10      | 7%      | 19     | 14%     | 12     | 8%      | 15             | 11%     | 18     | 13%     | 20     | 13%     |
| Total                                 | 131     | 100%    | 139    | 100%    | 158    | 100%    | 131            | 100%    | 140    | 100%    | 158    | 100%    |



WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule 9  
The iLEAP Tests  
For the Year Ended June 30, 2009

| iLEAP District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Students                                    |                       |         |        |         |        |         |             |         |        |         |        |         |
| Grade 3                                     |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                                    | 11                    | 5%      | 11     | 5%      | 8      | 4%      | 14          | 6%      | 9      | 4%      | 10     | 5%      |
| Mastery                                     | 44                    | 20%     | 46     | 20%     | 39     | 19%     | 41          | 19%     | 29     | 12%     | 34     | 16%     |
| Basic                                       | 92                    | 42%     | 113    | 49%     | 89     | 42%     | 92          | 42%     | 99     | 43%     | 82     | 40%     |
| Approaching basic                           | 45                    | 20%     | 37     | 16%     | 43     | 21%     | 38          | 17%     | 57     | 25%     | 51     | 24%     |
| Unsatisfactory                              | 28                    | 13%     | 23     | 10%     | 30     | 14%     | 35          | 16%     | 36     | 16%     | 32     | 15%     |
| Total                                       | 220                   | 100%    | 230    | 100%    | 209    | 100%    | 220         | 100%    | 230    | 100%    | 209    | 100%    |

| iLEAP District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|   | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|   | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Students                                    |         |         |        |         |        |         |                |         |        |         |        |         |
| Grade 3                                     |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                                    | 8       | 4%      | 10     | 4%      | 4      | 2%      | 2              | 1%      | 2      | 1%      | 2      | 1%      |
| Mastery                                     | 36      | 16%     | 30     | 13%     | 35     | 17%     | 49             | 22%     | 31     | 14%     | 32     | 15%     |
| Basic                                       | 90      | 41%     | 109    | 48%     | 83     | 40%     | 100            | 45%     | 120    | 52%     | 94     | 45%     |
| Approaching basic                           | 64      | 29%     | 65     | 28%     | 61     | 29%     | 45             | 20%     | 53     | 23%     | 54     | 26%     |
| Unsatisfactory                              | 22      | 10%     | 16     | 7%      | 26     | 12%     | 24             | 12%     | 24     | 10%     | 27     | 13%     |
| Total                                       | 220     | 100%    | 230    | 100%    | 209    | 100%    | 220            | 100%    | 230    | 100%    | 209    | 100%    |

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WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule 9 (Continued)  
The iLEAP Tests  
For the Year Ended June 30, 2009

| iLEAP District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Students                                    |                       |         |        |         |        |         |             |         |        |         |        |         |
| Grade 5                                     |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                                    | 5                     | 3%      | 4      | 2%      | 9      | 5%      | 9           | 5%      | 8      | 4%      | 13     | 7%      |
| Mastery                                     | 15                    | 8%      | 26     | 15%     | 18     | 10%     | 17          | 9%      | 19     | 11%     | 27     | 15%     |
| Basic                                       | 91                    | 49%     | 81     | 45%     | 96     | 51%     | 91          | 49%     | 80     | 45%     | 101    | 54%     |
| Approaching basic                           | 48                    | 26%     | 44     | 25%     | 46     | 25%     | 31          | 17%     | 43     | 24%     | 25     | 14%     |
| Unsatisfactory                              | 27                    | 14%     | 23     | 13%     | 16     | 9%      | 38          | 20%     | 29     | 16%     | 19     | 10%     |
| Total                                       | 186                   | 100%    | 178    | 100%    | 185    | 100%    | 186         | 100%    | 179    | 100%    | 185    | 100%    |

| iLEAP District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|   | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|   | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Students                                    |         |         |        |         |        |         |                |         |        |         |        |         |
| Grade 5                                     |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                                    | 5       | 3%      | -      | 0%      | 7      | 4%      | 2              | 1%      | 3      | 2%      | 6      | 3%      |
| Mastery                                     | 25      | 13%     | 25     | 14%     | 30     | 16%     | 20             | 11%     | 18     | 10%     | 17     | 9%      |
| Basic                                       | 73      | 39%     | 76     | 43%     | 87     | 47%     | 96             | 52%     | 95     | 53%     | 100    | 55%     |
| Approaching basic                           | 61      | 33%     | 58     | 32%     | 51     | 28%     | 41             | 22%     | 38     | 21%     | 41     | 22%     |
| Unsatisfactory                              | 22      | 12%     | 19     | 11%     | 10     | 5%      | 27             | 14%     | 24     | 14%     | 21     | 11%     |
| Total                                       | 186     | 100%    | 178    | 100%    | 185    | 100%    | 186            | 100%    | 178    | 100%    | 185    | 100%    |

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WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule 9 (Continued)  
The iLEAP Tests  
For the Year Ended June 30, 2009

| iLEAP District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Students                                    |                       |         |        |         |        |         |             |         |        |         |        |         |
| Grade 6                                     |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                                    | 4                     | 2%      | 14     | 6%      | 5      | 3%      | 4           | 2%      | 11     | 5%      | 4      | 2%      |
| Mastery                                     | 31                    | 18%     | 47     | 23%     | 38     | 19%     | 16          | 9%      | 26     | 13%     | 18     | 9%      |
| Basic                                       | 101                   | 59%     | 110    | 53%     | 102    | 50%     | 88          | 51%     | 105    | 50%     | 101    | 50%     |
| Approaching basic                           | 26                    | 15%     | 29     | 14%     | 38     | 19%     | 41          | 24%     | 43     | 21%     | 43     | 22%     |
| Unsatisfactory                              | 10                    | 6%      | 8      | 4%      | 17     | 9%      | 23          | 14%     | 23     | 11%     | 34     | 17%     |
| Total                                       | 172                   | 100%    | 208    | 100%    | 200    | 100%    | 172         | 100%    | 208    | 100%    | 200    | 100%    |

| iLEAP District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|   | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|   | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Students                                    |         |         |        |         |        |         |                |         |        |         |        |         |
| Grade 6                                     |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                                    | 10      | 6%      | 6      | 3%      | 2      | 1%      | 22             | 13%     | 32     | 15%     | 17     | 9%      |
| Mastery                                     | 16      | 9%      | 39     | 19%     | 31     | 16%     | 31             | 18%     | 41     | 20%     | 23     | 12%     |
| Basic                                       | 92      | 53%     | 110    | 53%     | 95     | 47%     | 81             | 47%     | 89     | 43%     | 101    | 50%     |
| Approaching basic                           | 40      | 23%     | 47     | 22%     | 55     | 27%     | 30             | 17%     | 33     | 16%     | 41     | 20%     |
| Unsatisfactory                              | 14      | 9%      | 6      | 3%      | 17     | 9%      | 8              | 5%      | 13     | 6%      | 18     | 9%      |
| Total                                       | 172     | 100%    | 208    | 100%    | 200    | 100%    | 172            | 100%    | 208    | 100%    | 200    | 100%    |

(continued)

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule 9 (Continued)

The iLEAP Tests

For the Year Ended June 30, 2009

| iLEAP District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Grade 7                                     |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                                    | 18                    | 9%      | 6      | 4%      | 14     | 7%      | 9           | 5%      | 5      | 3%      | 7      | 4%      |
| Mastery                                     | 25                    | 13%     | 29     | 17%     | 38     | 20%     | 24          | 12%     | 16     | 9%      | 20     | 11%     |
| Basic                                       | 107                   | 54%     | 90     | 52%     | 85     | 45%     | 108         | 55%     | 92     | 54%     | 99     | 51%     |
| Approaching basic                           | 40                    | 20%     | 36     | 21%     | 35     | 19%     | 40          | 20%     | 35     | 20%     | 37     | 20%     |
| Unsatisfactory                              | 8                     | 4%      | 11     | 6%      | 16     | 9%      | 17          | 8%      | 24     | 14%     | 26     | 14%     |
| Total                                       | 198                   | 100%    | 172    | 100%    | 188    | 100%    | 198         | 100%    | 172    | 100%    | 189    | 100%    |

| iLEAP District Achievement<br>Level Results | Science |         |        |         |        |         | Social Studies |         |        |         |        |         |
|---|---------|---------|--------|---------|--------|---------|----------------|---------|--------|---------|--------|---------|
|   | 2009    |         | 2008   |         | 2007   |         | 2009           |         | 2008   |         | 2007   |         |
|   | Number  | Percent | Number | Percent | Number | Percent | Number         | Percent | Number | Percent | Number | Percent |
| Grade 7                                     |         |         |        |         |        |         |                |         |        |         |        |         |
| Advanced                                    | 7       | 4%      | 2      | 1%      | 4      | 2%      | 9              | 5%      | 2      | 1%      | 1      | 1%      |
| Mastery                                     | 41      | 21%     | 17     | 10%     | 35     | 19%     | 56             | 28%     | 16     | 9%      | 26     | 13%     |
| Basic                                       | 100     | 51%     | 82     | 48%     | 77     | 41%     | 87             | 44%     | 93     | 54%     | 99     | 53%     |
| Approaching basic                           | 38      | 19%     | 55     | 32%     | 49     | 26%     | 33             | 17%     | 36     | 21%     | 39     | 21%     |
| Unsatisfactory                              | 12      | 5%      | 16     | 9%      | 23     | 12%     | 13             | 6%      | 25     | 15%     | 22     | 12%     |
| Total                                       | 198     | 100%    | 172    | 100%    | 188    | 100%    | 198            | 100%    | 172    | 100%    | 187    | 100%    |

(continued)

WINN PARISH SCHOOL BOARD  
Winnfield, Louisiana

Schedule 9 (Continued)  
The iLEAP Tests  
For the Year Ended June 30, 2009

| iLEAP District Achievement<br>Level Results | English Language Arts |         |        |         |        |         | Mathematics |         |        |         |        |         |
|---|-----------------------|---------|--------|---------|--------|---------|-------------|---------|--------|---------|--------|---------|
|   | 2009                  |         | 2008   |         | 2007   |         | 2009        |         | 2008   |         | 2007   |         |
|   | Number                | Percent | Number | Percent | Number | Percent | Number      | Percent | Number | Percent | Number | Percent |
| Grade 9                                     |                       |         |        |         |        |         |             |         |        |         |        |         |
| Advanced                                    | 2                     | 1%      | 2      | 1%      | 2      | 1%      | 7           | 4%      | 8      | 6%      | 5      | 3%      |
| Mastery                                     | 22                    | 14%     | 27     | 20%     | 20     | 12%     | 18          | 11%     | 6      | 4%      | 20     | 12%     |
| Basic                                       | 103                   | 64%     | 79     | 58%     | 86     | 53%     | 94          | 58%     | 92     | 67%     | 83     | 51%     |
| Approaching basic                           | 30                    | 19%     | 26     | 19%     | 42     | 26%     | 27          | 17%     | 20     | 15%     | 30     | 19%     |
| Unsatisfactory                              | 4                     | 2%      | 3      | 2%      | 13     | 8%      | 15          | 10%     | 11     | 8%      | 24     | 15%     |
| Total                                       | 161                   | 100%    | 137    | 100%    | 163    | 100%    | 161         | 100%    | 137    | 100%    | 162    | 100%    |